FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, FIU Stadium, Stadium Club

Wednesday, June 5, 2024
8:00 AM

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

AGENDA

1. **Call to Order and Chair's Remarks**   **Chanel T. Rowe**

2. **Approval of Minutes**   **Chanel T. Rowe**

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

   AC1. Internal Audit Plan, 2024-25   **Trevor L. Williams**

   AC2. University Compliance and Integrity Work Plan, 2024-25   **Jennifer LaPorta**

4. **Discussion Items** *(No Action Required)*

   4.1 Office of University Compliance and Integrity Quarterly   **Jennifer LaPorta**
   Report

   4.2 Office of Internal Audit Status Report   **Trevor L. Williams**

5. **New Business**   **Chanel T. Rowe**

   5.1 Office of Internal Audit Discussion of Audit Processes

6. **Concluding Remarks and Adjournment**   **Chanel T. Rowe**

The next Audit and Compliance Committee Meeting is scheduled for September 12, 2024

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Meeting Book - 06-05-2024 - FIU Board of Trustees Audit and Compliance Committee Meeting

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FIU | Board of Trustees

June 5, 2024

Subject: Approval of Minutes of Meeting held February 29, 2024

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on February 29, 2024.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on February 29, 2024.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting,
                                     February 29, 2024

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

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FIU | **Board of Trustees**

Audit and Compliance Committee
February 29, 2024
FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Chanel T. Rowe at 9:01 AM on Thursday, February 29, 2024.

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)*; Alan Gonzalez, *Vice Chair (Zoom)*; Noël C. Barengo; Yaffa Popack *(joined after roll call)*; and Alexander P. Sutton.

Trustees Francis A. Hondal and Natasha Lowell were excused.

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

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

2. Approval of Minutes

Committee Chair Rowe asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on December 7, 2023. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on December 7, 2023.

3. Action Item

AC1. Acceptance of Performance Based Funding and Emerging Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification

Chief Audit Executive Mr. Trevor L. Williams presented the results of the audit of the Performance Based Funding and Emerging Preeminent Metrics Data Integrity and the Data Integrity Certification for Committee review. Mr. Williams explained that as required by Florida statutes and the State University System of Florida Board of Governors (BOG), the FIU Office of Internal Audit performed an audit of the data integrity related to performance based funding metrics, and in FIU's case, emerging preeminent metrics. He pointed out that the audit objectives were to determine whether the process established by the University ensures the completeness, accuracy, and timeliness

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of data submitted to the BOG and that support said metrics and provide an objective basis of support for the University President and the Board of Trustees Chair to sign the representation made on the Data Integrity Certification. Mr. Williams noted that the audit concluded that the University continues to have good processes and controls for maintaining and reporting performance metrics data and, overall, the system, in all material respects, continues to function in a reliable manner. He added that the Office of Internal Audit found no instances that need to be reported and there were no findings in said audit report. He stated that based on the audit results, the Office of Internal Audit believes that the audit presents a sound basis from which the University President and Board of Trustees Chair can rely upon to sign the Data Integrity Certification. Mr. Williams read the University President's representations contained in the Data Integrity Certification. Mr. Williams explained that the Data Integrity Certification has been signed by University President Kenneth A. Jessell and requires the signature of the Board of Trustees Chair upon approval by the FIU Board of Trustees. Mr. Williams read the Board of Trustees Chair's representations contained in the Data Integrity Certification. Mr. Williams stated that the audit report and Data Integrity Certification are due to the BOG by March 1.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend 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.

4. Discussion Items
4.1 Office of Internal Audit Status Report
Mr. 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 Performance Based Funding and Emerging Preeminent Metrics Data Integrity, South Beach Wine and Food Festival operations, and Panther TECH operations. He commented on the Audit of the Food Network South Beach Wine & Food Festival presented by Capital One (Festival) operations. He indicated that the audit scope included an assessment of internal controls over the operations of the unit that is responsible for the planning and management of the Festival. Mr. Williams added that revenues from the 2023 Festival generated approximately $13.9M. He stated that overall, Festival operations are functioning well with no material errors or miscalculations. He indicated that the audit offered eight (8) recommendations that span across three business processes: revenue recognition and recordkeeping; procurement of goods and services; and personnel administration. In terms of revenue recognition and recordkeeping, Mr. Williams noted that the audit recommended the adoption of generally accepted accounting principles to ensure when revenue is recognized that the related expenses are also recognized in the same period. He added that the audit also recommended for the establishment of clear and comprehensive procedures for the distribution, tracking, reporting, and accounting for complementary tickets. With respect to the procurement of goods and services, Mr. Williams stated that the audit also recommended that the department adhere to its procedures manual to ensure that supplier agreements and contracts are in effect prior to paying an invoice, where applicable. He also commented on the recommendation related to obtaining a refund for the $6,000 overpayment made to a supplier for advanced commissions and on the need to perform reconciliations in the future to ensure that this does not occur again. Mr.

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Williams remarked on the recommendation to include terms for reasonable and known costs into new or existing contracts. Pertaining to personnel administration, he indicated that recommendations included, periodically performing a verification and validation routine to ensure employees' flexible time information is accurately documented, implementation of monitoring mechanism to ensure flexible work arrangement forms are submitted and approved annually, as required by the department, and reinforcing to staff that outside activity conflict of interest forms must be approved by their supervisor prior to engaging in outside activity.

Mr. Williams commented on the audit of the FIU Panther TECH store. He pointed out that the 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. He stated that for the fiscal year ended June 30, 2023, Panther TECH recorded revenues of $9.2M and expenses of $13.4M. Mr. Williams pointed out that most of the net expenses over revenues were recognized in fiscal year 2022 when they should have been recognized in fiscal year 2023. In response to Board Chair Tovar, Mr. Williams noted that Panther TECH's system for tracking inventory and revenue does not tie into to the University's PantherSoft Financials. Further responding to Board Chair Tovar, Vice President for Information Technology and Chief Information Officer Robert Grillo pointed out that for fiscal year 2023, Panther TECH's profit margin was 1.28% with a net profit of $180,298.76. Board Chair Tovar recommended that Mr. Williams state in his audit report and presentation what the net income would be if it were correctly reflected. Chief Financial Officer and Senior Vice President for Finance and Administration Aime Martinez commented that departmental level accounting is on a modified accrual basis with the full accrual happening in the Controller's office at year end.

Mr. Williams indicated that the Panther TECH audit resulted in 10 recommendations. He added that some controls are functioning and designed well with room for improvement as some controls are not designed well and not functioning. Board Chair Tovar commented that correctly accounting for sales and expenses should be addressed with a sense of urgency. In response to Committee Chair Rowe, Mr. Williams stated that management has agreed to implement the recognition issue by August 1, 2024. Further responding to Committee Chair Rowe, Board Chair Tovar requested for the Committee's next meeting, a reconciliation for fiscal years 2022 and 2023 reflecting true net income and inventory and an update on the implementation of the audit recommendations. Mr. Williams pointed out that audit recommendations included matching expenses and revenues and ensuring that they are recorded in their appropriate period, ensuring petty cash is counted and reconciled on a periodic basis, and ensuring trade-in shipments are fulfilled on a timely basis. In terms of inventory management, Mr. Williams stated that recommendations included periodic reconciliation and strengthening preventive and detective control over inventory loss. Relating to information technology, he mentioned that recommendations included collaboration with point of sales application to address some of the issues raised, conducting regular access and activity log audits, and resolving security gaps in said point of sales application. In response to Committee Chair Rowe, Mr. Williams stated that management has agreed to implement the recommendations related to loss prevention within the coming months. In response to Trustee Yaffa Popack, VP Grillo stated that Panther TECH provides a service to students, faculty, and staff, and is focused on the customer experience and that it is a common practice for institutions across the country to have Dell and

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Apple certified stores. He further stated that Panther TECH maintains a low inventory and functions as a point of sale.

With regards to ongoing projects, Mr. Williams indicated that there are nine (9) audits in various stages of completion. He reported that of the 66 recommendations that were due for implementation between July 1, 2023, and December 31, 2023, 68% were completed, 26% were partially implemented, and 6% were pending. He pointed out that some of the recommendations that are not yet fully implemented, may include implementation of system changes, are complex in nature, and/or are being implemented in a phased approach. Mr. Williams reiterated that recommendations which are partially implemented or pending are monitored to ensure that they are ultimately implemented. He 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, two (2) such complaints were received. He commented on ongoing advisory services, including fire safety inspections management, research investigation support, and support to the Athletics Department to address issues related to the reconciliations and cash advancement processes. Mr. Williams indicated that OIA has completed a periodic internal quality assessment of its operations. He added that the results were consistent with the results from the last external quality assessment review, which concluded that OIA generally conforms with The Institute of Internal Auditors standards, which is the highest rating that can be achieved. Mr. Williams noted that OIA has implemented the three (3) recommendations resulting from the internal quality assessment. He stated that OIA will begin the process of arranging for the completion of an independent, external quality assessment review of the Office's activity.

In response to his earlier request regarding the audit of Panther TECH operations, Board Chair Tovar indicated that the point of sales application does correctly reflect sales and expenses. He commented that he also received the requested reconciliation, which reflects positive net income from 2020 to 2023. He added that the income in 2020 was $283,000, $154,000 in 2021, $146,000 in 2022, and $180,000 in 2023. In response to Board Chair Tovar, Mr. Williams stated that while the accounting is accurately reflected in the point of sales application, the accounting is not accurately reflected in the PantherSoft Financials system.

4.2 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, which identifies progress on the initiatives and priorities for the second quarter of the fiscal year. She pointed out that, as was reported in at the Committee's last meeting, the Compliance Office developed and launched its six largest training campaigns in early fall and since have been working with supervisors, human resources liaisons, business unit heads and Employee and Labor Relations to escalate and complete said mandatory campaigns through December. Ms. LaPorta added that a completion rate of between 98.7 and 100% was achieved for all campaigns. She commented on working with University partners to complete six less formal communication campaigns. She remarked on the launch of the University-wide three-year policy review process on October 31. She stated that said project is scheduled for completion in March, which, when completed, will ensure that over 500 University-wide policies and procedures are current, updated and effectively communicate FIU's community standards and expectations. Ms. LaPorta indicated that the Compliance Office is working to secure the required approvals for any

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substantive policy changes made during said review process process and to follow up with the units and individuals who have not yet completed their policy reviews. She noted that, to date, 413 of 520 policies and procedures have been reviewed and updated.

Ms. LaPorta reiterated that management and oversight of foreign influence risk continues to be a priority and significant time commitment for the Compliance Office as well as many other key stakeholders throughout the University, including the Office of Research and Economic Development, the Office of the Provost, the Office of General Counsel, and the Division of Human Resources. She commented that since the implementation of Florida's foreign influence statute, the BOG has promulgated its own foreign influence regulation and issued several guidance documents, including its most recent in October 2023. She added that said guidance documents provide insight into the BOG's interpretation of the Florida statute and its corresponding expectations of the State University System institutions. Ms. LaPorta indicated that the Compliance Office has continued to meet with subcommittees of the Foreign Influence Task Force regarding process improvements to foreign influence workflows, informed, in part, by the BOG guidance. She added that this included screening foreign applicants to research related positions, procurement, reporting of foreign gifts and agreements and international travel workflows. Ms. LaPorta mentioned that the Compliance Office continues to assess, make adjustments, communicate with the University community, and seek feedback from them about the additional processes required to meet the related obligations. She pointed out that in December, the Compliance Office launched the data gathering effort for the state and federal foreign gift and agreement reporting, which was since evaluated by the Office of General Counsel, who also prepared the required filings that were submitted in late January.

Ms. LaPorta stated that, in addition to the aforementioned workplan initiatives, the Compliance Office continued throughout the second quarter with the oversight and management of the Ethics Hotline and of the Compliance Matrix, the platform that supports the oversight and tracking of over one hundred state and federal mandated filings and actions required throughout the University. She added that in December, the Compliance Office closed out the 2023 Matrix with a 100% completion rate for all requirements. She noted that, as was reported to the Audit and Compliance Committee at its last meeting, the Compliance Office was approved for two new positions in October. She noted that that the position of Compliance Coordinator was filled by Ms. Krystyna Infante who joined the Compliance Office on January 21, 2024. Ms. LaPorta mentioned that the Compliance Office will commence recruiting for the second position in late summer. She noted that she will continue to collect data to determine any additional resourcing needs as the Office moves forward in the areas of privacy, risk, export controls and foreign influence. She commented on meeting with Senior Vice President for Health Affairs and Dean of the Herbert Wertheim College of Medicine (HWCOM) Juan C. Cendan and his team to discuss and understand how the Compliance Office can further support the evolution taking place in HWCOM. Ms. LaPorta indicated that, after serving for just over three years, she has stepped down as Chair of the State University System Compliance Consortium.

5. New Business
5.1 Senior Management Discussion of Audit Processes
Committee Chair Rowe noted that, prior to today's meeting and as is the practice prior to every meeting of the Audit and Compliance Committee, she met with the Chief Audit Executive, Mr. Williams, Chief Compliance Officer, Ms. LaPorta, and the University's liaison to the Committee,

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Vice President and Chief of Staff Javier I. Marques regarding matters to be brought before and actions to be taken by the Committee. Committee Chair Rowe added that she also met separately with Provost and Executive Vice President Elizabeth M. Bejar on behalf of the University's senior leadership. Committee Chair Rowe indicated that Provost Bejar spoke about the collaborative relationship that University leadership maintains with the Chief Audit Executive and members of the Office of Internal Audit. Committee Chair Rowe pointed out that Provost Bejar did not raise any material concerns about the referenced relationship. VP Marques stated that, as mentioned earlier, the Office of Internal Audit recently completed an audit and issued recommendations to strengthen and improve the timeliness of fire extinguisher inspections. He noted that the audit team met, as they always do with the unit to discuss their findings as well as their recommendations. Mr. Marques added that in this instance, the Office of Internal Audit also proposed a solution using existing technologies that were customized by their team to adapt to the needs of the unit. He noted that this collaboration saves the unit time and recurring costs. He recognized the following members of the Office of Internal Audit, Manuel Sanchez, Natalie San Martin, and Henley Louis-Pierre.

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, February 29, 2024, at 9:57 AM.

June 5, 2024

Subject: Internal Audit Plan, 2024-25

Proposed Committee Action:

Approve the University Internal Audit Plan for Fiscal Year 2024-25.

Background information:

The Florida International University Board of Trustees Audit and Compliance Committee Charter mandates approval of the audit plan for the upcoming fiscal year.

The Audit and Compliance Committee Charter, section 2.7, states, in relevant part, that:

>   The Board authorizes the Audit and Compliance Committee to review and approve the Office of Internal Audit's annual audit plan (and any subsequent changes thereto), considering the University-wide risk assessment and the degree of coordination with the Auditor General's Office for an effective, efficient, nonredundant use of audit resources.

Florida Board of Governors Regulation 4.002 (3)(g), State University System Chief Audit Executives, states, in relevant part, that the chief audit executive shall communicate to the president and the board of trustees, at least annually, the office's plans and resource requirements, including significant changes, and the impact of resource limitations.

Supporting Documentation: Internal Audit Plan, 2024-25

                                       Risk Assessment – List of all risks *(High and significant risks mapped to five-year Audit Plan)*

Facilitator/Presenter: Trevor L. Williams

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MEMORANDUM

Date: May 13, 2024

To: Chairman and Members of the Audit and Compliance Committee

From: Trevor L. Williams, Chief Audit Executive

Subject: **Internal Audit Plan for Fiscal Year 2025**

I am pleased to present FIU's Office of Internal Audit (OIA) proposed audit plan for fiscal year 2025 for your review and approval. In developing the plan, the Chief Audit Executive (CAE) sought input from various stakeholders of Florida International University, including members of the FIU Board of Trustees, University Administration, and OIA's staff. The systematic risk-based approach we utilized helped us to determine what audits to perform by focusing on the imminent risks to the University's operations and to allocate internal audit resources effectively.

Risk Assessment:

We review and assess risks by considering relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. When evaluating these risks, we also considered additional factors, including materiality, regulatory requirements, area of special concern, inherent risk, known exposure, prior investigations, and past audit coverage to inform our rating of individual risk.
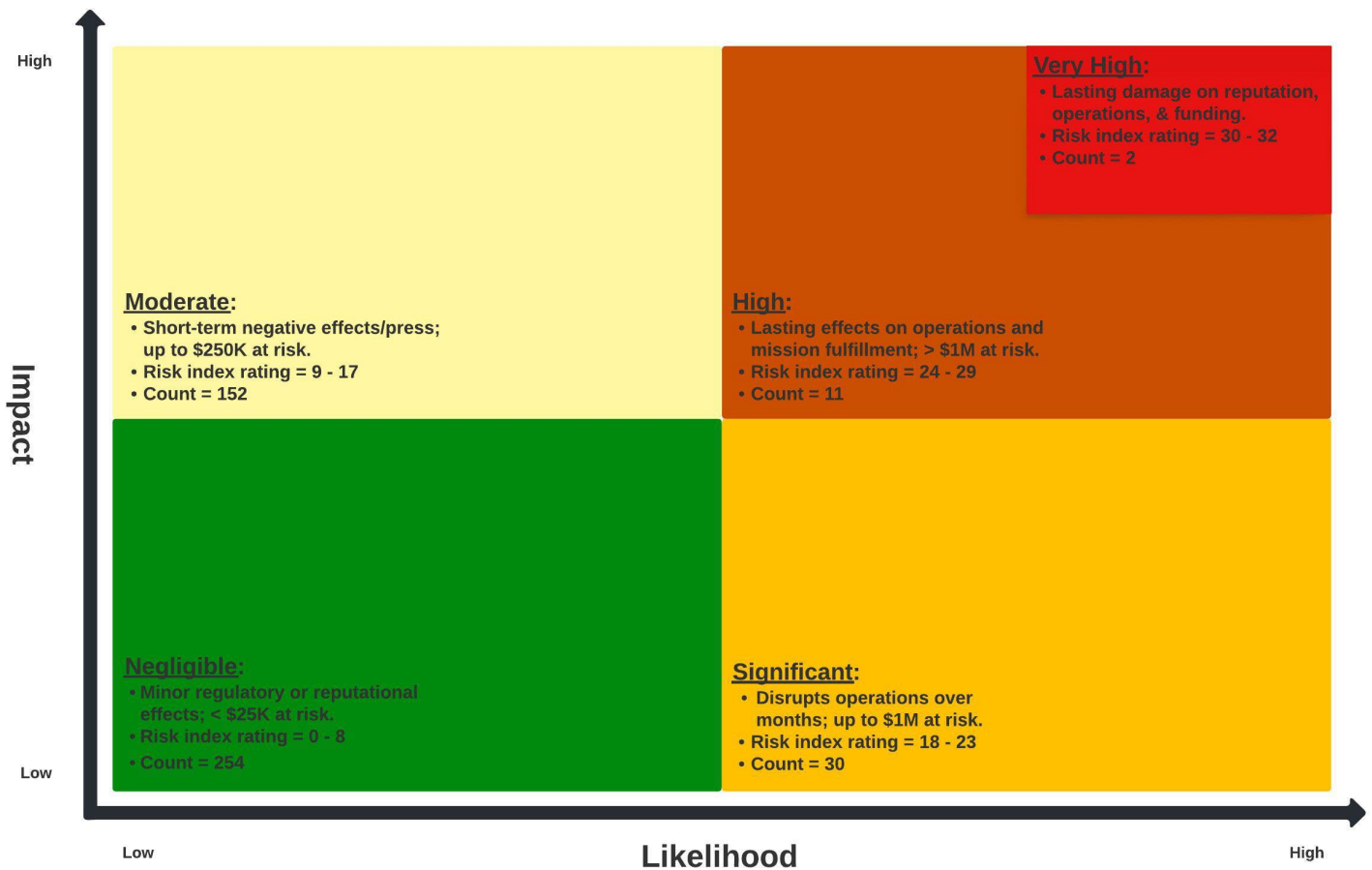
The CAE utilized information gathered from prior years' risk assessment surveys and from the current year's activity, including periodic touchpoint meetings with University leadership to effectuate the above-mentioned methodology. University leaders were queried about the top risks that could impact the fulfillment of the missions and goals of the units they oversee. Through this process, the CAE re-evaluated each risk contained in the OIA's risk registry as well as any additional risks that were identified.

We developed this year's audit plan based upon that effort and our further analysis of the stated risks, related controls, and rating. In addition, we considered the 2024-2028 Risk-Based Five-Year Audit Plan that was reviewed by the Board of Trustees last year. Through this collective effort, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed.

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

Below, we have mapped the individual risks reported to us in the Risk Assessment Risk Matrix, showing the number of risks evaluated and their relative placement.

FLORIDA INTERNATIONAL UNIVERSITY
OFFICE OF INTERNAL AUDIT
UNIVERSITY RISK ASSESSMENT RISK MATRIX

Very High:
• Lasting damage on reputation, operations, & funding.
• Risk index rating = 30 - 32
• Count = 2

Moderate:
• Short-term negative effects/press; up to $250K at risk.
• Risk index rating = 9 - 17
• Count = 152

High:
• Lasting effects on operations and mission fulfillment; > $1M at risk.
• Risk index rating = 24 - 29
• Count = 11

Negligible:
• Minor regulatory or reputational effects; < $25K at risk.
• Risk index rating = 0 - 8
• Count = 254

Significant:
• Disrupts operations over months; up to $1M at risk.
• Risk index rating = 18 - 23
• Count = 30

Impact — High / Low

Likelihood — Low / High

To achieve the best use of audit resources, we continue to focus our audit coverage on areas of high risks (those falling within the red section on the risk matrix) and significant risks (those falling within the amber section of the risk matrix), where appropriate. At the same time, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. We encourage University management, as the risk owners, to implement the appropriate mitigation strategies for such risks. While the OIA will continue to monitor those risks that are not subject to audit in the current plan, the Office of University Compliance and Integrity also may monitor said risks through its compliance program.

The Office's Risk-Based Five-Year Audit Plan for fiscal years 2025-2029 is presented on pages 7 and 8 of this memorandum. In addition, Attachments 1 present listings of the risks that were evaluated.

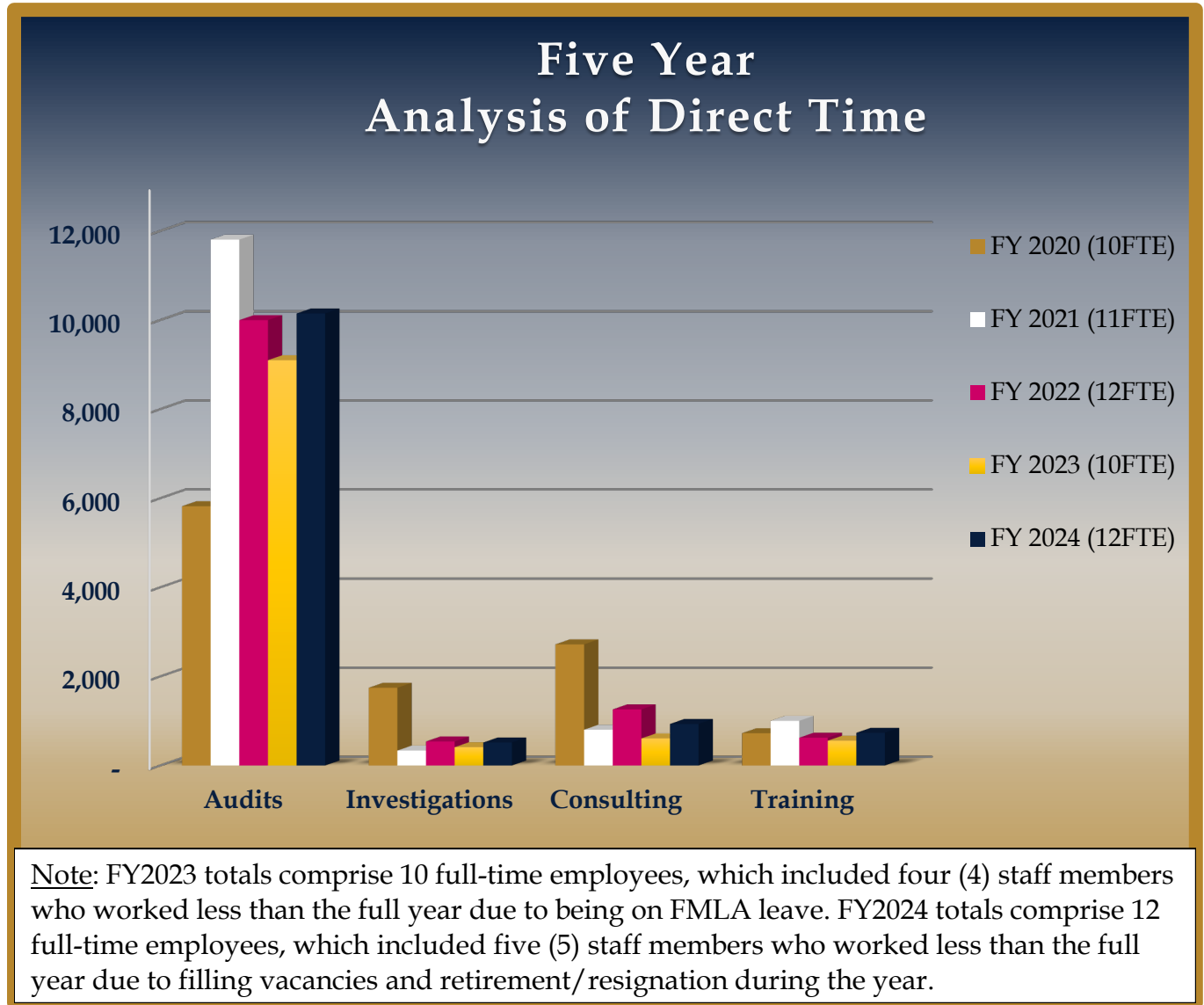**Management's Acceptance of Risks**

The CAE has a professional responsibility to communicate to the Board of Trustees whether management has accepted a level of risk that may be unacceptable to the organization. These include risks that may result in harm to FIU's reputation, employees, or other stakeholders; significant regulatory, financial, or contractual fines and penalties; material misstatements; conflicts of interest, fraud, or other illegal acts; and significant impediments to conducting business or achieving strategic objectives. The risk assessment process and particularly management's response and implementation of corrective actions to audit and investigation findings provide awareness to the CAE of whether management has accepted any risk that is of the level or type previously described. Based upon these processes, I am pleased to report that I am not aware of any instance where management has accepted a level of risk that may be unacceptable to FIU as described above.

Internal Audit Resources:

In carrying out its responsibilities, the Audit and Compliance Committee shall review the resources of the Office of Internal Audit, annually.[1] The composition of our Office currently includes 10 certified professional auditor positions (nine of which are filled), a senior administrative services coordinator, and up to two student interns.

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[1] FIU Board of Trustees Audit and Compliance Committee Charter, §4.31 on page 6.

The following graph reflects how the Office of Internal Audit's direct staff time was spent during the past five fiscal years:

Five Year Analysis of Direct Time

Legend:
- FY 2020 (10FTE)
- FY 2021 (11FTE)
- FY 2022 (12FTE)
- FY 2023 (10FTE)
- FY 2024 (12FTE)

Categories: Audits, Investigations, Consulting, Training

Note: FY2023 totals comprise 10 full-time employees, which included four (4) staff members who worked less than the full year due to being on FMLA leave. FY2024 totals comprise 12 full-time employees, which included five (5) staff members who worked less than the full year due to filling vacancies and retirement/resignation during the year.

Despite our established audit plan, at times our workload is difficult to predict as investigations and other unplanned work affect our progress towards the completion of planned audit projects. During the last fiscal year, certain external developments occurred that resulted in an adjustment to the 2023-24 Audit Plan to remove two audits from the approved Plan. We advanced four other audits that were scheduled for FY2025 into FY2024. The Audit Plan for FY2025 contains four carryover audits (two that began in FY2024 and two that were previously removed). Given that many of the audit team are new to FIU, a completion rate of 80% of the Audit Plan would be within reason.

Audit Plan:

The number of audits planned for the 2024-25 fiscal year is based on the current resources and estimated direct audit person-hours available. We will adjust the Plan accordingly as changes to these drivers occur. The following table outlines our proposed Audit Plan for FY2025:

AUDIT PLAN FOR FISCAL YEAR 2025	
Carryover Audits:	
COVID-19 Financial Assistance Compliance (64) ●	
Motor Vehicle Internal Controls & Data Integrity (41) ●	
Project Administration & Funding (Selected Project) (9) ●	
Physician Assistant Program – IT Controls (38) ●	
Proposed New Audits:	
Unit/Department	**Area of Focus**
Academic Affairs / ORED	**Research Centers Financial Operations (2, 48)** ●
Analysis & Information Management	**Performance Based Funding Metrics Data Integrity (5)** ●
College of Medicine	**Selected Operations & Partnerships (12, 14)** ●
Enrollment Services	**Motor Vehicle Internal Controls & Data Integrity (17)** ●
FIU Foundation	**Collection of Pledges (24)** ●
Human Resources	**Background Check – Volunteers & Third Parties (26)** ●
Information Technology	**Active Directory Management (30)** ●
Information Technology	**Institutional Technology Sourcing & Integration (31)** ●
Information Technology	**Vendor Management (37)** ●
Instruction & Academic Support	**Grading Integrity Management (40)** ●
ORED / College of Medicine	**Research Integrity & Plagiarism (13, 52)** ●
University-wide	**Campus Safety (57)** ●
University-wide	**DEI Expenditure Detection Controls (59)** ●
University-wide	**Foreign Influence Regulatory Compliance (50)** ●
University-wide	**Follow-up of Prior Audit Recommendations (71)** ●
Targeted	**Continuous Auditing (72)** ●

Note: The number(s) in parenthesis indicate the line number(s) on the Risk-Based Five-Year Audit Plan that comprises the area(s) covered by the planned audit.

Conclusion:

The risk-based approach used in establishing the baseline risk assessment and re-evaluating the rating of the risks connected to the University's activities and programs incorporated the input from University Management and certain members of the Board of Trustees. This enabled our collective knowledge to identify potential areas for audit and to develop the proposed audits for the 2025 fiscal year that will optimize our resources and capitalize on our audit staff's individual strengths. In addition, to a large extent, it serves as the framework for identifying the planned audits for the next five years as depicted on the following pages.

	Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan											
				Past Audit Coverage				Planned Audit Coverage				
No.	Operational Unit/Area	General Subject Matter	Risk Index	Prior	2022	2023	2024	2025	2026	2027	2028	2029
1.	Academic Affairs	Student Health Center	(11)	x					✓			
2.	Academic Affairs	Applied Research Center	(18)					✓				
3.	Academic Affairs	Food Network South Beach Wine & Food Festival	6	x			✓				✓	
4.	Academic Affairs	Post-Tenure Faculty Review Process	(20)				✓			✓		
5.	Analysis & Information Management	Performance Based Funding Metrics Data Integrity	24	x	x	x	x	✓	✓	✓	✓	✓
6.	Athletics	NCAA Violations Monitor	18						✓			
7.	Athletics	Title IX Violations	18						✓			
8.	Athletics	Health Services Billing & Coding Process	(6)	x								
9.	Capital Construction	Project Administration & Funding (Selected Projects)	24	x				✓	✓		✓	
10.	College of Arts, Science, & Education	Operational, Financial & Information Technology Controls	24	x		x					✓	
11.	College of Business (Chapman)	Operational and Financial Controls	24	x					✓			
12.	College of Medicine	Affiliated Agreements For Student Placement & Rotation	18	x	x			✓				✓
13.	College of Medicine	Human Subject Research Controls	18	x				✓				✓
14.	College of Medicine	Selected Operations & Partnerships	18					✓				
15.	College of Nursing and Health Sciences	Auxiliary Funded Programs Operations	24	x						✓		
16.	College of Public Health & Social Work	Operational, Financial & Information Technology Controls	24			x					✓	
17.	Enrollment Services	Motor Vehicle Internal Controls & Data Integrity	[18]	x	x			✓			✓	
18.	Environmental Health & Safety	Lab Safety	21	x					✓			✓
19.	Environmental Health & Safety	Hazardous Wastes & Materials Management	21	x						✓		
20.	Environmental Health & Safety	Regulatory & Code Compliance	21	x						✓		
21.	Financial Management	Purchasing & Competitive Bidding Process	16	x					✓			
22.	Financial Management	Treasury Management - (1/2)	14	x						✓		
23.	FIU Foundation	Donor Intent/Confidentiality - 2/3	11	x					✓			
24.	FIU Foundation	Collection of Pledges	18					✓				
25.	Housing & Residential Life	Student Housing	12	x			✓				✓	
26.	Human Resources	Background Check – Volunteers & Third Parties	16					✓				
27.	Human Resources	New Employee Document Verification Process	(17)	x					✓			
28.	Human Resources	Payroll	(18)	x					✓			✓
29.	Human Resources	Payments to Separated Employees	(18)	x			✓				✓	
30.	Information Technology	Active Directory Management	14					✓				
31.	Information Technology	Institutional Technology Sourcing & Integration	18					✓				
32.	Information Technology	Data Breach of Protected Information	18	x			✓				✓	
33.	Information Technology	IT Physical Controls	21	x					✓			
34.	Information Technology	Panther Tech	(18)				✓					✓
35.	Information Technology	Data Loss Prevention Controls	18	x		x			✓			✓
36.	Information Technology	Cybersecurity Prevention and Detection Controls)	(23)			x			✓			✓
37.	Information Technology	Vendor Management	(18)	x				✓			✓	
38.	Information Technology	Physician Assistant Program – IT Controls	(12)					✓				
39.	Information Technology	Media Sanitation Guidelines & Controls	(18)	x						✓		
40.	Instruction & Academic Support	Grading Integrity Management	18					✓				
41.	Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity	(21)	x		x		✓			✓	
42.	Plant Operations & Maintenance	Motor Pool (University Fleet Management)	16	x						✓		
43.	Plant Operations & Maintenance	Access Controls – Secure Locations	16	x	x				✓			
44.	Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	16	x			x					✓
45.	Plant Operations & Maintenance	Construction Accident Reporting	16						✓		✓	
46.	Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	18	x					✓			
47.	Police Department	Jeanne Clery Act Compliance	(16)	x					✓			
48.	Research & Development	Research Training & Policy Compliance	18	x		x		✓				✓
49.	Research & Development	Biohazards Response Management	16	x						✓		
50.	Research & Development	Foreign Influence Regulatory Compliance	16			x		✓				
51.	Research & Development	Information Technology Controls	(21)							✓		✓
52.	Research & Development and College of Medicine	Plagiarism & Research Misconduct Management & Controls	18					✓				
53.	Strategic Communications, Government & External Affairs	Brand Alignment, Affinity Management, and Digital/Web Communication Standards Compliance	12				x					✓
54.	Student Affairs	Children's Creative Learning Center	16	x						✓		
55.	University-wide	Artificial Intelligence Governance & Control	(14)						✓			
56.	University-wide	Accounts Receivable Process	16	x						✓		
57.	University-wide	Campus Safety	18					✓				
58.	University-wide	Conflict of Interest & Related Party Transactions – 3/3	24	x		x			✓			
59.	University-wide	DEI Expenditure Detection Controls	(32)					✓			✓	
60.	University-wide	Export Controls	21			x					✓	
61.	University-wide	Payroll Irregularities and Fraud Controls – 3/3	12	x							✓	

No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2022	2023	2024	2025	2026	2027	2028	2029
62.	University-wide	Grant Accounting – Auxiliary & Foundation Funded	18		x					✓		
63.	University-wide	FERPA Compliance	5	x	x					✓		
64.	University-wide	COVID-19 Financial Assistance Compliance – 3/4	(18)	x				✓				
65.	University-wide	Natural Disaster Preparedness & Response	7				x					✓
66.	University-wide	Use of Student Fees	16	x						✓		
67.	University-wide	Grant Expenditure Controls	18	x		x				✓		
68.	University-wide	General Data Protection Regulation Controls	(11)							✓		
69.	University-wide	Student Safety – Hazing Prevention	7			x						✓
70.	University-wide	Admissions Policy Compliance – (3/4)	(7)		x						✓	
71.	University-wide	Follow-up on Prior Audit Recommendations – (4/1)	(21)	x	x	x	x	✓	✓	✓	✓	✓
72.	Targeted	Continuous Auditing	(19)				x	✓	✓	✓	✓	✓

Florida International University Office of Internal Audit / Risk-Based Five-Year Audit Plan

Note: The Risk Index represents the Adjusted Risk Rating based on the risk factors considered in the risk assessment. Parenthetic risk Index is assigned by OIA to specific audit project identified through analyses other than the risk assessment survey tool. See Attachment 1, which was derived from the risk assessment survey tool, for a crosswalk between the planned audits and the higher rated risks.

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
RISK ASSESSMENT – LIST OF ALL RISKS **(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)**				
No.	*Unit/Department/Area*	*Risk*		
1.	*COB/AA/FIU*	*Misreporting of costs/double costing*	*32*	*Various*
2.	*Academic Affairs*	*Violation of Florida Statute and BOG regulation that prohibit expending state or federal funds on DEI initiatives.*	*32*	*59*
3.	*Academic Affairs*	*Outside Faculty Appointment - COI*	*24*	*58*
4.	*AIM*	*There are instances with the retention cohorts where the BOG has access to history about the student's enrollment at other universities prior their enrollment at FIU. If the student has not shared this information to FIU, we have no way of knowing their prior enrollment history since we can't see the other institution's data. In this case, we may believe that the student should be included in the FTIC cohort when they don't really meet the inclusion criteria.*	*24*	*5*
5.	*CASE*	*Lack of competitive salary structure*	*24*	*10, NAC[2]*
6.	*CASE*	*Failure to recruit quality faculty and staff to match institutional needs*	*24*	*10, NAC*
7.	*CASE*	*Overreliance on part-time faculty*	*24*	*10, NAC*
8.	*College of Business (COB)*	*Faculty no longer living in US*	*24*	*11, 50, NAC*
9.	*College of Business (COB)*	*60% plus of COB operating funds are this source (Graduate programs)*	*24*	*11, NAC*
10.	*NWCNHS & Academic Affairs*	*High Student to Faculty Ratios*	*24*	*15, NAC*
11.	*NWCNHS & Academic Affairs*	*High Faculty Workload*	*24*	*15, NAC*
12.	*Plant Operations and Maintenance*	*Time and budget overruns on projects*	*24*	*9*
13.	*Robert Stempel College of Public Health and Social Work*	*Unethical Behavior/Conduct*	*24*	*16, NAC*

[1] A line reference is provided for all items in the Significant, High, and Very High risk categories, and for related risks ranked in the lower categories by the respective risk owners. The line references reflect audit coverage through both currently planned and past audits.

[2] NAC (No Audit Coverage planned for the current fiscal year. Ongoing monitor of the risk will continue to determine the appropriate management strategy.)

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
14.	Academic Planning and Accountability (APA)	Lapse in Institutional Accreditation from US Department of Education recognized accrediting agency (e.g., Southern Association of Colleges and Schools Commission on Colleges, Higher Learning Commission, etc.) which results in loss of Title IV Financial Aid for students.	21	NAC
15.	CASE	Students not graduating/graduating timely	21	5
16.	CASE	Poor student retention practices	21	5
17.	College of Engineering and Computing	Shutting down of labs due to improper storage of chemicals, and lack of cleanliness	21	18, 19, 20
18.	Division of Diversity Equity and Inclusion	Sexual Harassment in workplace	21	NAC
19.	Finance and Administration	Drop in enrollment tuition revenues	21	NAC
20.	Information Technology	Failure to maintain the staffing levels or skill sets needed for alignment with the business	21	NAC
21.	ORED/University-wide	Lack of awareness of Export Control regulations	21	50, 60
22.	Academic and Student Affairs	Significant Increase in student cheating/plagiarism, etc.	18	40
23.	Academic and Student Affairs	General Student Safety Issues	18	45, 57
24.	Academic and Student Affairs	Overall building maintenance, Roof Repairs/Lifespan and Air Quality/Mold Issues--Includes items in GC, such as outdated plumbing, 1st floor flooring, Loading dock flooring, Building entry stairs, Main Stairwell (code issues), Ongoing Mold Issues; In WUC, such as elevators remaining operational and HVAC failures; In WRCs, such as equipment and facility maintenance; In HRL, such as air quality/mold in University Apartments.	18	44, NAC
25.	AIM	Another risk is when data is updated in PantherSoft after the file submission deadline. This happens with late degrees and double majors.	18	5

RISK ASSESSMENT – LIST OF ALL RISKS **(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)**				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
26.	*Auxiliary and Service Departments*	*Facilities become deteriorated and unusable*	*18*	*44, NAC*
27.	*Auxiliary and Service Departments*	*Unsafe facilities*	*18*	*46, 57*
28.	*College of Business (COB)*	*Loss of productive staff*	*18*	*NAC*
29.	*College of Law*	*A lack of support staff could hamper our operations or contribute to poor morale among other staff who must pick up the slack.*	*18*	*NAC*
30.	*College of Medicine*	*Potential increase in sites requiring payment for student rotations*	*18*	*12, 14*
31.	*Finance and Administration*	*Inadequate insurance*	*18*	*Various, NAC*
32.	*Finance and Administration*	*Inadequate staffing to serve students*	*18*	*NAC*
33.	*Information Technology*	*Failure to integrate technology across the institution*	*18*	*31*
34.	*Innovative Education & Student Success*	*NCAA Compliance*	*18*	*6, 7, NAC*
35.	*ORED*	*Retaliation against whistle-blowers*	*18*	*NAC*
36.	*ORED*	*Incidents of Research Misconduct and/or violations of responsible conduct of research*	*18*	*13, 52*
37.	*ORED*	*Inaccurate or insufficient effort reporting*	*18*	*2, 48*
38.	*Robert Stempel College of Public Health and Social Work*	*Poor distribution of university wide new policies and procedures*	*18*	*16, NAC*
39.	*Robert Stempel College of Public Health and Social Work*	*Failure to obtain approval of protocols (IRB, IBC, IACUC), and other forms such as COI's in a timely manner*	*18*	*13, 52, 58*
40.	*Robert Stempel College of Public Health and Social Work*	*Loss of equipment and sensitive data due to areas open to the public in AHC5 (4th floor)*	*18*	*57*
41.	*Robert Stempel College of Public Health and Social Work*	*Lack of security around academic and research operations*	*18*	*2, 48*
42.	*Robert Stempel College of Public Health and Social Work*	*Student issues and difficulties; at-risk students*	*18*	*NAC*
43.	*The FIU Foundation*	*Failure to collect pledges*	*18*	*24*

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
44.	Academic and Student Affairs	Child Risk Mitigation Process	16	26, 54
45.	CARTA	Lack of Security for 24/7 Facilities inhabited by Faculty, Staff & Students	16	57
46.	COB/AA/FIU	No consistent policies and delegation to department chairs	16	
47.	COB/AA/FIU	Misreporting cost of Advancement	16	
48.	College of Business (COB)	Changes in BOG polices to restrict or eliminate	16	
49.	College of Engineering and Computing	Charging the wrong funding source for a particular expense. Using the Purchasing Card for charges not allowed on P-card.	16	72
50.	Division of Human Resources	HR-A046 Conflict of Interest Disclosures	16	58
51.	Finance and Administration	Failure to provide quality customer service	16	
52.	Finance and Administration	Improper/illegal contracting and/or contract management	16	21
53.	Finance and Administration	Aging Infrastructure	16	44
54.	Finance and Administration	Enrollment and registration processes do not provide appropriate tracking and processing of tuition and fees	16	56
55.	Finance and Administration	Non-compliance with contracting/bidding process rules	16	21
56.	Finance and Administration	Major damage to auxiliary facilities	16	44
57.	Information Technology	Failure to engage in IT risk identification and impact analysis involving multi-disciplinary functions	16	31
58.	Library Operations	Legislation passed in the 2022 session opens the door to challenges to library materials, specifically CS/HB7051 AND CS/HB7.	16	
59.	Office of the Controller	Employees with purchasing authority have a perceived or actual conflict of interest	16	58
60.	Office of the Controller	Electronic financial management system failure or breach by hackers	16	32, 33, 34, 36
61.	ORED, CFO, Foundation	Non-compliant research due to managing of research projects through Foundation dollars or auxiliary account sources.	16	2, 48

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	RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)			
No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
62.	ORED/University-wide	Visitors or faculty hired from Restricted Entities	16	50
63.	ORED/University-wide	Laptops, PDAs, or other computing devices transported to a foreign country without review for potential export issues and license requirements	16	50, 60
64.	Plant Operations and Maintenance	Buildings do not meet user needs	16	
65.	Plant Operations and Maintenance	Construction accidents	16	45
66.	Plant Operations and Maintenance	Substantial heating or cooling loss due to infrastructure failure	16	44
67.	Plant Operations and Maintenance	Failure to perform deferred maintenance on facilities	16	44
68.	Plant Operations and Maintenance	Compromise of secure locations (labs with hazardous materials, executive offices, financial facilities)	16	18, 19, 20, 43
69.	Plant Operations and Maintenance	Failure to perform scheduled maintenance	16	42
70.	Plant Operations and Maintenance	Failure to maintain Building component (HVAC, elevator, etc.)	16	44
71.	Plant Operations and Maintenance	Failure to perform preventive maintenance	16	44
72.	Robert Stempel College of Public Health and Social Work	Insufficient faculty to meet the CSWE accreditation requirements of 1 faculty per 25 undergraduate students (1:25) and 1 faculty per 12 graduate students (1:12).	16	16
73.	Robert Stempel College of Public Health and Social Work	Use of too many adjuncts jeopardizes accreditation. The percentage of adjuncts must be kept below the 50% for each program (BSSW & MSW). Tenure line faculty are reducing their teaching loads through research buyouts and by chairing dissertation committees. This means additional adjuncts have to be hired to teach required courses. The number of courses and sections required each semester cannot be reduced in order to	16	16

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
		meet faculty-student ratio requirements as well as keeping students on track for timely graduations to meet the metrics.		
74.	Robert Stempel College of Public Health and Social Work	Cybersecurity lapses	16	36
75.	The FIU Foundation	Lack of engagement by University stakeholders in the fundraising process	16	
76.	Academic and Student Affairs	Staff Attrition	15	
77.	College of Business (COB)	Financial - additional "assessed" fees that just show up	15	
78.	College of Medicine	Transition to new Electronic Medical Record System	15	8, 14
79.	Administration	Need for Expansion of Research Collaboration between Colleges and Disciplines	14	2, 48
80.	CASE	Inadequate faculty size	14	
81.	CASE	Lack of facilities (classroom/lab/other)	14	
82.	College of Medicine	Implementation of audit controls regarding EMR access	14	Various
83.	Division of Diversity Equity and Inclusion	Discrimination in workplace	14	
84.	Division of Human Resources	HR-AO46 Retention of talent	14	
85.	Finance and Administration	Conflict of interest	14	58
86.	Finance and Administration	Improper allocation of investment earnings	14	22
87.	Finance and Administration	Facilities failures	14	44
88.	Finance and Administration	Failure to hire/retain competent staff	14	
89.	Information Technology	Unauthorized or inappropriate access to core systems	14	Various
90.	Information Technology	Failure to retain key employees	14	
91.	NWCNHS & Academic Affairs	Faculty Turnover & Low Research Output	14	

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No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
	RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)			
92.	ORED	Insufficient staffing	14	
93.	ORED/HR/Compliance/OGC	Failure to disclose significant financial interests and outside activities	14	58
94.	Plant Operations and Maintenance	Failure to oversee in-house construction projects	14	44
95.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	14	18, 19, 20
96.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	14	18, 19, 20
97.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: OE Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	14	18, 19, 20
98.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Fires, Burns, Cuts, Food Poisoning, Etc.	14	18, 19, 20
99.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5- 131 Experimental Lab: Burns, Cuts, Etc.	14	18, 19, 20
100.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20
101.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20
102.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20
103.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5- 131 Experimental Lab: Adhering to all on-going	14	18, 19, 20

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
		safety training to assure current with requirements.		
104.	The FIU Foundation	Difficulty in attracting, compensating, and retaining fundraising talent	14	
105.	Academic Affairs	University Business Travel: Travel to a foreign country of concern (CHN, RUS, IRN, SYR, CUB, VEN, PRK) or foreign country on the list of State Sponsors of Terrorism (CUB, PRK, IRN, SYR)	12	50
106.	Academic and Student Affairs	House Bill 7 - Individual Freedom - Can subject University to compensatory and punitive damages	12	
107.	AIM	For metric 10, the risk is that sometimes the postdoc's doctoral degree is not listed in the HR system by the time that the file is due to the NSF.	12	5
108.	Athletics	Unsafe facilities	12	46, 57
109.	Athletics	Facilities become deteriorated and unusable	12	44
110.	CARTA	Faculty/Students travel daily between MMC, BBC, MBUS and Mana Wynwood, posing inherent travel risks	12	
111.	CASE	Inadequate teaching assistant support	12	
112.	CASE	Unanticipated changes in enrollment patterns	12	
113.	CASE	Failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	12	
114.	COB/AA/FIU	There is no cost model. FIU seems to use an income allocation model.	12	
115.	College of Business (COB)	COB is overly dependent on market rate/self-supporting programs	12	
116.	Finance and Administration	Insufficient/excess fund balance	12	Various
117.	Finance and Administration	Non-compliance with governing regulations	12	Various
118.	Finance and Administration	Fraud	12	Various
119.	Frost Art Museum	Surveillance	12	57
120.	General Counsel	Failure to reduce risk of lawsuits	12	Various

The title row above the table reads:

**RISK ASSESSMENT – LIST OF ALL RISKS
(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)**

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
		RISK ASSESSMENT – LIST OF ALL RISKS		
		(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
121.	General Counsel	Failure to stay current on legal issues, legislation, and practices	12	
122.	General Counsel	Contracts executed by unauthorized individuals or for unauthorized activities	12	21
123.	Information Technology	Failure to perform important IT support functions regularly	12	Various
124.	Information Technology	Work starts before project approval	12	
125.	Office of the Controller	Funds are not expended consistent with mission, objectives, and available resources or from allowable funding sources	12	Various
126.	Office of the Controller	Procurement cards are misused	12	21, 72
127.	ORED	Accepting grants that require more resources than available, such as matching	12	
128.	Plant Operations and Maintenance	Failure to have enough student housing	12	25
129.	Plant Operations and Maintenance	Exceeding scheduled completion date	12	9, 44
130.	Plant Operations and Maintenance	Poorly defined project scope	12	9, 44
131.	Plant Operations and Maintenance	Failure to use buildings and classrooms effectively and efficiently	12	
132.	Plant Operations and Maintenance	Contract Default	12	Various
133.	Plant Operations and Maintenance	Interruption or degradation of service	12	44
134.	Plant Operations and Maintenance	Failure to prevent donor or outside party interference in projects	12	
135.	Plant Operations and Maintenance	Failure to provide services at a competitive cost	12	42, 44
136.	Robert Stempel College of Public Health and Social Work	The Mindset -- "Do More With Less" -- this conveys administrators do not care for faculty burdens -- this mindset is toxic.	12	
137.	Robert Stempel College of Public Health and Social Work	Limited input on university policy development from faculty and chairs before implementation	12	

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
138.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set	12	18, 19, 20
139.	Robert Stempel College of Public Health and Social Work	Delays in approving procurement contracts in FIU's on-line TCM system. This can result in a postponement of contracted work, change in vendor and in turn, an NCE, affecting the reputation of the integrity of the research, PI & college.	12	21, 52
140.	Robert Stempel College of Public Health and Social Work	Over-commitment of principal investigators	12	
141.	Robert Stempel College of Public Health and Social Work	Lack of knowledge in updated export control regulations	12	50, 60
142.	Robert Stempel College of Public Health and Social Work	Inadequate expenditures on sponsored research	12	2, 48
143.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Dietetics & Nutrition Department: Security of AHC 5 - Locknetic Access on 1st Floor, Open Elevator Plan to 4th Floor	12	57
144.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator: Strive to maintain current/accurate (COOP) Continuity of Operation Plan for Department	12	Various
145.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator: Distribution of Contact List & Call Tree for Department.	12	
146.	Robert Stempel College of Public Health and Social Work	Campus Life Risks: Active shooter	12	
147.	SCGEA	Social Media/Public Relations Crisis	12	53
148.	The FIU Foundation	Failure to exercise due care in investment of funds	12	22

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No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
149.	The FIU Foundation	Failure to achieve long-term (10 yrs.) investment return objective (endowment)	12	22
150.	The FIU Foundation	Failure to vet donors (reputational risk & identification of foreign persons)	12	50
151.	Academic and Student Affairs	Enrollment Decline that results in a Reduction in Services/Support due to reduced budgets (i.e. several programs are funded by Activity & Service Fee and Student Health Fee)	11	
152.	Academic Planning and Accountability (APA)	Failure to maintain accreditation status for programs, particularly those leading to certification/licensure, hinders students' ability to enter their chosen profession; the reputation of the program and FIU is negatively impacted as well	11	
153.	CASE	Failure to effectively market Graduate Studies programs	11	
154.	College of Business (COB)	Loss of Revenue	11	
155.	College of Medicine	Processing medical records requests from various stakeholders, both internally and externally	11	8, 14
156.	Finance and Administration	Inadequate facilities maintenance	11	44
157.	Finance and Administration	Excessive deferral of maintenance	11	42, 44
158.	General Counsel	Failure to meet ethical obligations (conflict of interest)	11	58
159.	Office of the Controller	Vendor/supplier records improperly maintained/updated.	11	72
160.	Robert Stempel College of Public Health and Social Work	Reduced control of expenses related to events, when PantherSoft approvers are different from event organizers. (e.g., Travel expense reports submitted by faculty attending GH Conference, approved by expense managers but no structured internal process in place for event planning team to review). Potential risk for inaccurate use of funds.	11	Various

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
161.	Robert Stempel College of Public Health and Social Work	Threat to student safety when working late	11	57
162.	Robert Stempel College of Public Health and Social Work	Data Security: Protecting data from unauthorized access/theft	11	32, 33, 34, 36
163.	The FIU Foundation	Breach of donor confidentiality	11	23
164.	Academic Affairs	Lack of competitive salary structure	9	
165.	Academic Affairs	Overreliance on part-time faculty	9	
166.	CASE	Failure to support academic endeavors	9	
167.	College of Business (COB)	FIU is overly dependent on adjunct faculty	9	
168.	College of Engineering and Computing	Unauthorized access to computing resources	9	Various
169.	College of Law	The COL would lose faculty in response to a more lucrative offer from a competing school.	9	
170.	College of Law	Employers' demand for JD graduates could decline for reasons such as improved AI or offshoring, resulting in reduced interest in our program.	9	
171.	College of Medicine	Migration of email/storage system to Microsoft 365	9	
172.	Division of Human Resources	Pay equity	9	
173.	Division of Operations and Safety	Exposure of individuals to unhealthy contaminants or physical harm in the work and/or learning environment	9	19, 49
174.	Finance and Administration	Inefficient Treasury management/Loss of investment value (stocks, bonds, etc.)	9	22
175.	Frost Art Museum	Access control	9	Various
176.	Frost Art Museum	Loss of information	9	
177.	Honors Office	Stolen property	9	Various
178.	Honors Purchasing	Stolen card or fraudulent use	9	Various
179.	Information Technology	Data breach/leak of protected information	9	32, 33, 34, 36
180.	Information Technology	Failure to comply with funding requirements	9	Various

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		RISK ASSESSMENT – LIST OF ALL RISKS *(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)*		
181.	Plant Operations and Maintenance	Failure to follow policies and procedures	9	Various
182.	Robert Stempel College of Public Health and Social Work	Increase philanthropic dollars	9	
183.	Robert Stempel College of Public Health and Social Work	Lack of revenue generating research agreements	9	
184.	Robert Stempel College of Public Health and Social Work	Grant funding fluctuation	9	
185.	Robert Stempel College of Public Health and Social Work	Reductions in summer teaching budget	9	
186.	Robert Stempel College of Public Health and Social Work	Financial issues affecting students have been a factor in their timely graduation. Students often have to leave work to complete the last two semesters of the programs due to the field practicum requirements.	9	
187.	Robert Stempel College of Public Health and Social Work	The summer budget may not always allow for needed courses to be offered. This is especially significant for undergraduate courses in order to meet the graduation metrics.	9	
188.	Robert Stempel College of Public Health and Social Work	Inability to find qualified and experienced adjuncts with current adjunct payment	9	
189.	Robert Stempel College of Public Health and Social Work	Reputational risk. High dependence of pharma industry to fund research and activities.	9	
190.	Robert Stempel College of Public Health and Social Work	Faculty turnover	9	
191.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Dietetics & Nutrition Department: Active Shooter, Bomb Threat, Hostage, Fire, Etc.	9	

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
192.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator Mismanagement of Department funds, charging to accounts inappropriately-not following guidelines. Purchasing for personal use instead of Department.	9	Various
193.	The FIU Foundation	Inability to attract new donors and raise funds	9	
194.	The Wolfsonian	Maintaining and monitoring Ideal Environmental Conditions	9	44
195.	The Wolfsonian	Maintaining integrity of physical facilities to protect against ongoing environmental conditions and risks	9	44
196.	Academic Affairs	International Delegation: Visit from a foreign restricted/black-listed entity or person to an FIU campus	8	50
197.	Academic Affairs	International Agreement: Entering into an agreement with a restricted/black-listed entity or person in a foreign country	8	50
198.	Academic Affairs	International Agreement: Previously cleared foreign party is designated/becomes a restricted/black-listed entity	8	50
199.	Academic Affairs	Failure to follow BOT policies and regulations	8	
200.	Athletics	Deterioration of facilities	8	
201.	CARTA	Visual Arts facilities less than ideal for aspirational programs	8	
202.	Chaplin SHTM	Malicious behavior; including interference, interception, and impersonation	8	
203.	College of Engineering and Computing	Lack of proper maintenance of structure, grounds, and vital equipment	8	42, 44
204.	College of Medicine	Patient follow-up regarding lab and/or diagnostic results. Factor's that can increase risk: Staffing protocols regarding Faculty effort in the clinic, high number of patient appointment cancellation, back-office	8	

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
		workflow, EMR platform & design, and mobile health environment		
205.	College of Medicine	Implementation of HIPAA training modules	8	
206.	Finance and Administration	Inadequate back-up power supply	8	
207.	Finance and Administration	Funds are not expended in accordance with mission, objectives, and available resources	8	Various
208.	Finance and Administration	Inadequate physical safeguards over inventory	8	
209.	Finance and Administration	Failure to attract revenue producing events	8	
210.	Finance and Administration	Failure to physically protect cash and check payments	8	
211.	Frost Art Museum	Security Guards	8	
212.	Frost Art Museum	Climate Control	8	
213.	Frost Art Museum	Attractive Items going missing or being stolen or misplaced	8	
214.	Frost Art Museum	Making sure all items are properly recorded within the museum	8	
215.	Information Technology	Inappropriate destruction or retention of data	8	
216.	Office of the Controller	Cash is not adequately handled, deposited timely, properly safeguarded	8	
217.	Plant Operations and Maintenance	Failure to align campus master plan with institution's goals and objectives	8	
218.	Plant Operations and Maintenance	Failure to comply with construction statutes (local, state & federal)	8	9
219.	Plant Operations and Maintenance	Incorrect disposal of dangerous chemicals	8	19, 44
220.	Plant Operations and Maintenance	Failure of structural integrity of buildings	8	44
221.	Plant Operations and Maintenance	Campus grounds unattractive	8	44
222.	Plant Operations and Maintenance	Chemical hazards to health	8	49
223.	Plant Operations and Maintenance	Falls and slips	8	

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
224.	Plant Operations and Maintenance	Unsupervised access to restricted facilities/information/resources	8	43
225.	Plant Operations and Maintenance	Unsafe conditions (snow and ice, tripping hazards)	8	
226.	Robert Stempel College of Public Health and Social Work	Outdated tracking systems for laboratory equipment	8	18, 19, 20
227.	Robert Stempel College of Public Health and Social Work	Purchasing is too centralized and regimented -- very slow, too slow to be competitive	8	
228.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Toshiba Copier - Hair/Clothing/Extremities Caught in Machine; Cuts, Burns	8	
229.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Electric Stapler - Keeping Extremities Away,	8	
230.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Paper Cutter - Keeping Extremities Away.	8	
231.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Independent Office AHC 5 300-330: Professors/Staff/Students Operating in Assigned Offices-Cuts, Falls, Etc.	8	
232.	The FIU Foundation	Noncompliance with donor terms/donor intent	8	23
233.	Academic Affairs	Inadequate faculty size	7	
234.	Academic and Student Affairs	Hazing	7	69
235.	Administration	Stronger regulation / sanctions for violators of University Policies	7	
236.	CASE	Inadequate lab processes and practices for the promotion of EH&S	7	18, 19, 20
237.	Chaplin SHTM	Hardware failure	7	
238.	Finance and Administration	Employees may act unethically or illegally	7	
239.	Information Technology	Failure to secure protected health information (i.e., failure to comply with HIPAA);	7	

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		Unauthorized use and disclosure of protected health information		
240.	ORED	Outdated or inadequate facilities or equipment	7	
241.	ORED	Inadequate Proposal Review	7	
242.	Plant Operations and Maintenance	Labor hours and materials entered to the system incorrectly for billing purposes	7	
243.	Plant Operations and Maintenance	Hazardous working conditions	7	
244.	Robert Stempel College of Public Health and Social Work	Lack of insurance coverage for replacement of scientific research lab equipment & information technology equipment due to disaster to ensure business continuity of research & operations	7	65
245.	Robert Stempel College of Public Health and Social Work	Not enough research administration staff	7	2, 48
246.	Robert Stempel College of Public Health and Social Work	Hazards Risks: Natural disasters, Hurricanes	7	65
247.	Robert Stempel College of Public Health and Social Work	Data Integrity: Preventing loss of business or research data	7	32, 33, 34, 36
248.	Robert Stempel College of Public Health and Social Work	AHC 5 - Third Floor Lavatory's: Slips Falls, Burn Self on Hot Water	7	
249.	Robert Stempel College of Public Health and Social Work	AHC 5 - Third Floor Kitchen: Slips, Falls, Burn from Warming Food in Microwave, Food Poisoning	7	
250.	SCGEA	FIU Brand	7	53
251.	SCGEA	Hack/lose access to FIU social media channels	7	Various
252.	Academic Affairs	Poor academic administrator quality	6	
253.	Academic Affairs	Lack of funding and failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	6	
254.	Academic Affairs	Inadequately equipped classrooms and labs	6	18, 19, 20

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
255.	Academic Affairs	Failure to recruit quality faculty and staff to match institutional needs	6	
256.	Academic and Student Affairs	Pool/Water Safety and Biscayne Bay Programs	6	
257.	Auxiliary and Service Departments	Inadequate insurance coverage	6	
258.	CARTA	Enrollment and Statewide Financial Cuts	6	
259.	CARTA	Multiple external events bring outside patrons on campus, creating risk of accidental injury.	6	
260.	Chaplin SHTM	Security, Theft, Intentional Damage, Weather Related Emergency	6	Various
261.	Chaplin SHTM	Safety of Students, Staff, Faculty and Visitors	6	57
262.	Chaplin SHTM	Employer fraud through career platform 'handshake'	6	Various
263.	COB/AA/FIU	Cross functional charges that are perhaps arbitrary.	6	
264.	College of Business (COB)	No functional use of a CRM/loss of contact	6	
265.	College of Law	The COL would lose one or more of the specialized staff who run our bar passage/academic excellence program, one of the COL's signature successes.	6	
266.	College of Medicine	Implementation of CynergisTek recommendations regarding IT Security findings.	6	
267.	Division of Human Resources	HR-AO46 Personal Identifiable Information	6	
268.	Finance and Administration	POS system inoperable during business hours	6	
269.	Finance and Administration	Bond payments not made/default on debt	6	22
270.	Finance and Administration	Untimely bank account reconciliations	6	
271.	Finance and Administration	Lack of training for financial system users	6	
272.	Finance and Administration	Failure to comply with health codes	6	
273.	Finance and Administration	Inaccurate or untimely investment and cash reporting	6	22

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	RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)			
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
274.	Frost Art Museum	Access to the collection storage space	6	
275.	Frost Art Museum	IT Systems Security	6	
276.	Frost Art Museum	Purchase orders can be received by the same person who made the order	6	
277.	General Counsel	Legal services not cost-effective	6	
278.	Honors IT	Obtain sensitive data if found shared folders	6	32, 33, 34, 36
279.	Off Campus Events like North Miami Brewfest and South beach Wine and Food Festival	Safety and Security of Students, Staff, Faculty, Attendees and University Property	6	3, 57
280.	Office of the Controller	Credit Card information not properly safeguarded	6	
281.	Plant Operations and Maintenance	Exposure to hazardous chemicals	6	49
282.	Plant Operations and Maintenance	Buildings do not meet specifications/code	6	9, 44
283.	Plant Operations and Maintenance	Failure to monitor contractors and sub-contractors	6	9, 44
284.	Plant Operations and Maintenance	Poor building or space design	6	9, 44
285.	Robert Stempel College of Public Health and Social Work	Damage to offices and loss of property (storm, etc.)	6	
286.	Robert Stempel College of Public Health and Social Work	Not being able to expand or fulfill all international/global commitments due to shortage of resources to staff and support global growth and the creation of the Stempel Global Office.	6	
287.	Robert Stempel College of Public Health and Social Work	Limited pool of faculty to teach courses relevant to the employment opportunities and/or professional growth or current topics (e.g., Climate and health, industrial hygiene, Food Safety and security, Environmental Regulation, Environmental and Genetic Epidemiology, Environmental Risk Communication) at all levels of EHS degrees	6	

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*		
288.	Robert Stempel College of Public Health and Social Work	Course demand outpacing available faculty effort	6	
289.	Robert Stempel College of Public Health and Social Work	Insufficient time to meet sponsor's deadlines	6	
290.	Robert Stempel College of Public Health and Social Work	Lack of budgetary support for individual departments	6	
291.	Robert Stempel College of Public Health and Social Work	Breach of confidentiality of study participant data	6	32, 33, 34, 36
292.	Robert Stempel College of Public Health and Social Work	Academic: Graduation Risk: Capstone event	6	
293.	Robert Stempel College of Public Health and Social Work	Significant decrease in enrollment	6	
294.	Robert Stempel College of Public Health and Social Work	P-card Approver needs to review on a monthly basis if each P-card Holder submits the correct activity number or grant/project number for each transaction	6	
295.	Robert Stempel College of Public Health and Social Work	Staff turnover	6	
296.	Robert Stempel College of Public Health and Social Work	Regional conflict/disaster during international trip - stranded travelers	6	
297.	Robert Stempel College of Public Health and Social Work	Proposals with poorly developed budgets	6	
298.	The FIU Foundation	Effective Oversight, Guidance, and Engagement by the Foundation Board	6	
299.	The FIU Foundation	Negative perception by public/donors	6	23
300.	The Wolfsonian	Ensuring that retail operations (design store, admissions, event rental, and coffee bar) meet	6	

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No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		revenue expectations and at a minimum breakeven		
301.	The Wolfsonian	Loss of Collection/Library Item	6	
302.	The Wolfsonian	Financial transaction loss or data breach (cash control and PCI-DSS)	6	32, 33, 34, 36
303.	Academic and Student Affairs	Fire Safety (Mostly cooking in HRL/Bonfire during Panther Camp)	5	25, 65
304.	Chaplin SHTM	Natural disasters	5	65
305.	College of Engineering and Computing	Physical damage or theft in Server Rooms	5	
306.	College of Medicine	Implementation of access controls for students participating in NHELP	5	Various
307.	Division of Diversity Equity and Inclusion	Inequities in Enrollment, Athletics, and Employment	5	7
308.	Finance and Administration	Failure to comply with investment laws, regulations, policies, and procedures	5	22
309.	Innovative Education & Student Success	SSN Data/FERPA	5	32, 33, 34, 36
310.	Office of the Controller	Improper use of direct pays (Unencumbered payments)	5	
311.	Plant Operations and Maintenance	Low customer satisfaction	5	Various
312.	Plant Operations and Maintenance	Regulatory non-compliance	5	Various
313.	Robert Stempel College of Public Health and Social Work	Negative social media posts by former or present faculty, staff, and students; media; or general public concerning FIU and/or Stempel College leadership, research, events, or controversial topics like COVID-19 (e.g., masks, vaccines, politics).	5	
314.	Robert Stempel College of Public Health and Social Work	Lack of awareness of policies and procedures	5	
315.	Robert Stempel College of Public Health and Social Work	Ability to retain and hire pivotal positions due to impact of continued state budget reduction due to university overall	5	

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
		enrollment decline despite overall college enrollment growth		
316.	Robert Stempel College of Public Health and Social Work	Lack of technical training/knowledge	5	
317.	Robert Stempel College of Public Health and Social Work	Inability to identify and resolve all student concerns/complaints	5	
318.	Academic Affairs	Inbound ENC1101/1102 international graduate student pipeline: Low enrollment due to pandemic, closed borders, and/or strained governmental relations with a foreign country	4	50
319.	Academic and Student Affairs	ADA Compliance Concerns	4	
320.	Academic and Student Affairs	Domestic Terrorism/Active Shooter/Attack	4	
321.	CARTA	Rodent infestation in W1 Visual Arts building	4	
322.	CARTA	Academic Lab Equipment (Visual Arts, Performing Arts, Robotics) causing injury	4	18, 19, 20
323.	CARTA	Various movement-based classes can lead to physical injury of students	4	
324.	CARTA	Usage of various chemicals and toxic materials in Photography and Visual Arts can cause student exposure.	4	
325.	Chaplin SHTM	Offsite Activities - injuries, ill health if the Host's facilities are unsuitable or if activities are poorly managed placing student at risk	4	
326.	College of Law	The COL could lose its accreditation by the American Bar Association.	4	
327.	Finance and Administration	Lack of teamwork	4	
328.	Finance and Administration	Inaccurate and untimely information received and/or given	4	
329.	Finance and Administration	Failure to properly collect and account for sales taxes	4	

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	**Unit/Department/Area**	**Risk**		
330.	*Frost Art Museum*	*Emergency Management and daily functions*	*4*	
331.	*General Counsel*	*Inaccurate consumption data*	*4*	
332.	*Honors College Admissions*	*Application data with personal information obtained*	*4*	*32, 33, 34, 36*
333.	*Honors EdgeLab*	*Injury caused by equipment misuse or lack of protective measures*	*4*	*18, 19, 20*
334.	*Honors EdgeLab*	*Stolen property of desired equipment*	*4*	
335.	*Honors Office*	*Steal papers or flash drives with personal information*	*4*	
336.	*Honors Office*	*Equipment misuse*	*4*	
337.	*Honors Parkview EdgeLab*	*Stolen property or access misuse*	*4*	
338.	*Honors Student Programs*	*Attendance data with student ID obtained*	*4*	*32, 33, 34, 36*
339.	*Innovative Education & Student Success*	*Contracts and Procurement*	*4*	*21*
340.	*Plant Operations and Maintenance*	*Campus is rundown and unattractive*	*4*	*44*
341.	*Plant Operations and Maintenance*	*Failure to follow standard safety procedures*	*4*	*44*
342.	*Plant Operations and Maintenance*	*Back strain*	*4*	
343.	*Plant Operations and Maintenance*	*Theft of supplies and equipment*	*4*	
344.	*Plant Operations and Maintenance*	*Personnel spending excessive amounts of time on maintenance projects*	*4*	*44*
345.	*Plant Operations and Maintenance*	*Failure to charge costs to the right project*	*4*	*44*
346.	*Plant Operations and Maintenance*	*Failure to wear protective gear*	*4*	*44*
347.	*Plant Operations and Maintenance*	*Failure to manage outsourced services*	*4*	*44*
348.	*Plant Operations and Maintenance*	*Maintenance projects which are unnecessary or projects for which there is no budget being performed*	*4*	*44*
349.	*Robert Stempel College of Public Health and Social Work*	*COVID-19 not being reported*	*4*	

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*		
350.	*Robert Stempel College of Public Health and Social Work*	*Limited fiscal reporting from the university to faculty*	*4*	
351.	*Robert Stempel College of Public Health and Social Work*	*Increase academic support for endeavors related to urgent modifications of courses -- i.e., accessibility*	*4*	
352.	*Robert Stempel College of Public Health and Social Work*	*Lack of visibility of the MPH-EHS program on campus and beyond to recruit students*	*4*	
353.	*Robert Stempel College of Public Health and Social Work*	*Lack of robust student recruitment mechanism including financial incentives and support to MPH students*	*4*	
354.	*Robert Stempel College of Public Health and Social Work*	*Lack of community feedback on our course offerings to prepare students for the available jobs in the EHS area*	*4*	
355.	*Robert Stempel College of Public Health and Social Work*	*Theft of computer equipment*	*4*	
356.	*Robert Stempel College of Public Health and Social Work*	*Weak pre-award proposal tracking system*	*4*	
357.	*SCGEA*	*Limiting Free Speech, removing public records online via deleted comments*	*4*	
358.	*The Wolfsonian*	*Commingled works space and collections storage*	*4*	
359.	*The Wolfsonian*	*Protecting the safety of visitors, staff, collections and facility through monitoring and access control*	*4*	*57, Various*
360.	*Academic Affairs*	*Inadequate lab processes and practices for the promotion of EH&S*	*3*	*18, 19, 20*
361.	*Academic Planning and Accountability (APA)*	*Programs not developed and evaluated for effectiveness, continued demand, and institutional priorities*	*3*	
362.	*CARTA*	*Covid-19 Pandemic preventing physical presence on campus of Faculty & Staff*	*3*	
363.	*Chaplin SHTM*	*Student Records - FERPA*	*3*	*63*

		RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)		
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
364.	*Chaplin SHTM*	*Employer fraud trying to participate in events/fairs*	*3*	*Various*
365.	*College of Law*	*The national supply of undergraduates interested in legal education may decline during the next decade.*	*3*	
366.	*College of Law*	*The COL could lose its membership in the Association of American Law schools, the learned society to which ABA-accredited law schools belong.*	*3*	
367.	*College of Medicine*	*Failure to obtain accreditation*	*3*	
368.	*Finance and Administration*	*Poor investment decisions/strategy*	*3*	*22*
369.	*Finance and Administration*	*Failure to have a strategic and long-range planning process to develop the long-term goals and objectives that impact university contracts*	*3*	*21*
370.	*Finance and Administration*	*Inadequate management of high-risk areas*	*3*	
371.	*Finance and Administration*	*Failure of vendors to deliver food products needed*	*3*	
372.	*Finance and Administration*	*Violation of arbitrage provisions and bond indentures*	*3*	
373.	*Finance and Administration*	*Cash and cash equivalents are not managed to maximize return and ensure integrity and liquidity of assets*	*3*	*22*
374.	*Finance and Administration*	*Inappropriate or inaccurate pricing policy*	*3*	
375.	*General Counsel*	*Ineffective communication with customers*	*3*	
376.	*Honors College Development*	*Donation transactions intercepted*	*3*	
377.	*Innovative Education & Student Success*	*Student PII/FERPA*	*3*	*63*
378.	*Medical Center (MC)*	*Lack of sanctions policy for violators of HIPPA*	*3*	
379.	*Plant Operations and Maintenance*	*Failure to provide a safe and sanitary environment*	*3*	*44*
380.	*Plant Operations and Maintenance*	*Low customer satisfaction (slow response time, failure to anticipate needs)*	*3*	*44*
381.	*Robert Stempel College of Public Health and Social Work*	*Not meeting accreditation criteria*	*3*	

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
382.	Robert Stempel College of Public Health and Social Work	News coverage of sexual misconduct, harassment, discrimination, fraud, or anything controversial concerning FIU and/or Stempel College leadership, faculty, staff, or students.	3	Various
383.	Robert Stempel College of Public Health and Social Work	Potential loss of faculty line if a faculty member leaves	3	
384.	Robert Stempel College of Public Health and Social Work	Academic: Graduation Risk: course offerings once a year	3	
385.	Robert Stempel College of Public Health and Social Work	Decrease in performance on metrics; decline in student success	3	
386.	SCGEA	Copyright Infringements in Social Media Content	3	53
387.	SCGEA	Rogue or Disgruntled Posts/Leak on official account	3	53
388.	Academic Affairs	Overseas in-person degree-granting programs: Low number of students would like to finish degree in Miami (3+1 programs)	2	
389.	Academic Affairs	Fund use not aligned with institutional goals and objectives	2	
390.	Academic Affairs	Inappropriate/inequitable workload definition	2	
391.	Academic Affairs	Overseas in-person degree-granting programs: Closed borders, pandemic, and/or other impairing measures in a foreign country	2	50
392.	Academic Affairs	Poor course availability for academic progress	2	
393.	Academic Affairs	University Business Travel: Armed conflict in a foreign country	2	50
394.	Academic Affairs	University Business Travel: Personal injury/accident in a foreign country	2	50
395.	Academic and Student Affairs	Federal Audit/Loss of Educational Benefits	2	
396.	Academic and Student Affairs	Accreditation, Licensing and Compliance Monitoring	2	

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		

RISK ASSESSMENT – LIST OF ALL RISKS
(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
397.	Auxiliary and Service Departments	Poor equipment maintenance	2	42
398.	Chaplin SHTM	Offsite events; Behind the Scenes opportunities	2	
399.	Chaplin SHTM	Loss of mobile computing device	2	
400.	College of Law	An unexpected controversy or scandal involving senior leadership could harm the COL's reputation.	2	
401.	Finance and Administration	Noncompliance with Payment Card Industry standards	2	
402.	Frost Art Museum	Outside Activity/Conflict of Interest Disclosures	2	58
403.	Frost Art Museum	Restricted items purchased on Pro-card	2	
404.	General Counsel	Failure to provide input on Board policy	2	
405.	General Counsel	Ineffective communication with governing board	2	
406.	Honors College Admissions	Attendance Surveys for perspective	2	
407.	Plant Operations and Maintenance	Poor oversight and accountability over tools and inventory	2	42, 44
408.	Plant Operations and Maintenance	Poor workmanship, leading to rework and potential injuries	2	42, 44
409.	Plant Operations and Maintenance	Equipment damage	2	42, 44
410.	Plant Operations and Maintenance	Damage to buildings or equipment	2	42, 44
411.	Plant Operations and Maintenance	Theft of materials requisitioned for maintenance projects	2	42, 44
412.	Robert Stempel College of Public Health and Social Work	Loss of research data due to hurricane	2	33, 65
413.	Robert Stempel College of Public Health and Social Work	Insufficient/inadequate opportunities for student engagement	2	
414.	SCGEA	Post employee personal content by mistake on FIU channels	2	53
415.	The Wolfsonian	Inventory Loss, turnover, and control	2	

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	RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)			
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
416.	*Chaplin SHTM*	*Code of Conduct; Inappropriate Behavior*	*1*	
417.	*Chaplin SHTM*	*Compliance; SEVIS, CPT approvals*	*1*	
418.	*Chaplin SHTM*	*Student fraud through career platform 'handshake'*	*1*	*Various*
419.	*Chaplin SHTM*	*Student fraud trying to participate in events/fairs*	*1*	*Various*
420.	*College of Business (COB)*	*AACSB accreditation*	*1*	
421.	*College of Law*	*The University of Miami School of Law could decide to deploy substantially more financial aid in order to attract competitive students, thereby cutting into our yield.*	*1*	
422.	*College of Law*	*Another law school could establish credentialing or certificate programs with the potential of drawing away some of our market share.*	*1*	
423.	*College of Law*	*Problems with our sister school in Seville could compromise our ability to continue the COL's highly successful summer study abroad program.*	*1*	
424.	*Finance and Administration*	*Employees lack of knowledge and skills to do the job*	*1*	
425.	*Finance and Administration*	*Failure to maintain clean, safe, and functional facilities*	*1*	
426.	*Finance and Administration*	*Failure to be competitive with local vendors*	*1*	
427.	*Frost Art Museum*	*Payroll Time no approved in time*	*1*	*28*
428.	*Frost Art Museum*	*Hiring of someone who can threaten the museum*	*1*	
429.	*Frost Art Museum*	*Terminations cause problems*	*1*	
430.	*General Counsel*	*Breach of Confidentiality*	*1*	
431.	*Honors IT*	*Honors College website accounts*	*1*	
432.	*Plant Operations and Maintenance*	*Failure to explore outsourcing options*	*1*	*42*
433.	*Plant Operations and Maintenance*	*Material and Labor Lien*	*1*	
434.	*Plant Operations and Maintenance*	*Poor work force scheduling*	*1*	*44*

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			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	Unit/Department/Area	Risk		
435.	Plant Operations and Maintenance	Damage to movable equipment	1	
436.	Plant Operations and Maintenance	Failure to determine staffing requirements	1	
437.	Plant Operations and Maintenance	Lack of capacity to handle demand	1	44
438.	Robert Stempel College of Public Health and Social Work	All BSSW and MSW students are required to do field placements (internships). Covid as well as other issues have brought up safety concerns for students.	1	
439.	Robert Stempel College of Public Health and Social Work	Spread of Covid virus at Stempel events	1	
440.	Robert Stempel College of Public Health and Social Work	Reputational risk. Some HPM students rushed to graduate in 2023 may complain about HPM closing.	1	
441.	Robert Stempel College of Public Health and Social Work	Reputational risk. Discontinued instructors (visiting faculty) due to transition from HPM to Global Health Department	1	
442.	Robert Stempel College of Public Health and Social Work	Employee Medical Leave without sufficient sick leave accrual	1	
443.	Robert Stempel College of Public Health and Social Work	Theft of participant incentive money or other research equipment in the field	1	
444.	The Wolfsonian	Ensuring that all staff are familiar with requirements for protection of student information.	1	
445.	Academic Affairs	Some recruiters in China put FIU in their list without our permission. The contents are not right, which affects our reputation.	0	
446.	Academic Affairs	Due to visa issues or the pandemic, our students cannot come to Miami.	0	
447.	Academic Affairs	The enrollment was set at 100 but in recent years, our partner, Qingdao University, enrolls only 70-80 students.	0	

The table title spans across the top:

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)

			Adjusted Risk Ranking (Point Value)	Line No. where Risk is Addressed in the Audit Plan[1]
No.	**Unit/Department/Area**	**Risk**		
448.	Academic Affairs	Overseas in-person degree-granting programs: Low enrollment (4+0 programs)	0	
449.	College of Engineering and Computing	Student and Research labs inaccessible due to Pandemic conditions	0	

<div align="center">RISK ASSESSMENT – LIST OF ALL RISKS
(HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)</div>

June 5, 2024

Subject: University Compliance and Integrity Work Plan, 2024-25

Proposed Committee Action:

Approve the University Compliance and Integrity Work Plan for Fiscal Year 2024-25.

Background information:

The Florida International University Board of Trustees Audit and Compliance Committee Charter mandates approval of the compliance and integrity work plan for the upcoming fiscal year.

The Audit and Compliance Committee Charter, section 2.15, states, in relevant part, that:
> The Board authorizes the Audit and Compliance Committee to review and approve the Office of Compliance & Integrity's annual compliance plan (and any subsequent changes thereto), considering the University-wide risk assessment.

Florida Board of Governors Regulation 4.003 (7)(g)(1)(2)(3), State University System Compliance and Ethics Programs, states, in relevant part, that the chief compliance officer shall have the independence and objectivity to perform the responsibilities of the chief compliance officer function; have adequate resources and appropriate authority; and communicate routinely to the president and board of trustees regarding Program activities.

Supporting Documentation: University Compliance and Integrity Work Plan, 2024-25

Facilitator/Presenter: Jennifer LaPorta

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FIU | University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Annual Work Plan
2024-2025

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PURPOSE AND SCOPE

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 applies to all University campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff ("Employees"), and where appropriate, students, the Board of Trustees members, vendors, volunteers, donors, and contractors (collectively, "Community Members"). The Program includes structural components, systems, and practices designed to nurture and preserve a culture of truth, freedom, respect, responsibility, and excellence while building ethics and compliance into the daily activities of Community Members.

2024-2025 GOALS AND OBJECTIVES

This document outlines the 2024-2025 goals and objectives of the Program ("Annual Work Plan"). Goals and objectives include key action items that support the achievement of each goal. Key action items are focused on projects and activities that will mitigate risks to the resources and reputation of the University, as well as to the careers and professional reputations of its employees. The Annual Work Plan is divided into the elements of an effective compliance program and includes an overview of the projects, initiatives and activities developed to meet those requirements. Quarterly Reports will continue to be presented to the Board based upon progress toward the goals, objectives and key action items outlined in this Annual Work Plan as well as the implementation of compliance activities that emerge throughout the Annual Work Plan Year to address the continually evolving regulatory landscape and to support the University's strategic initiatives.

PROGRAM DESIGN – THE ELEMENTS OF AN EFFECTIVE COMPLIANCE PROGRAM

The Program is designed and administered, recognizing that building and maintaining a culture of ethics and compliance are shared responsibilities and requires a commitment from all Community Members. The Program is also designed to prevent, detect, and correct misconduct within the University in reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the elements of an "effective ethics and compliance program", which require not only promoting compliance with laws, but also advancing a culture of ethical conduct.

**Elements of an effective compliance program
(based on Chapter 8 of the U.S. Federal Sentencing Guidelines)**

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

Program Structure & Oversight

Standards of Conduct & Policies

Risk Assessment

Training, Education & Communications

Investigation, Discipline, Incentives & Corrective Action

Measurement & Monitoring

Delegation of Authority

PROGRAM STRUCTURE AND OVERSIGHT

Standard

Organizations are expected to have high-level oversight and adequate resources and authority given to those responsible for the program. Programs may designate compliance officers for various program areas throughout the university based on an assessment of risk in any program or area. If so designated, the individual shall coordinate and communicate with the Chief Compliance Officer and Privacy ("CCO") on matters relating to the program.

Program Elements

The Florida International University Audit and Compliance Committee is appointed by the Florida International University Board of Trustees ("Board") to assist it in discharging its oversight responsibilities, including but not limited to, reviewing procedures in place to assess and minimize significant risks, overseeing the quality and integrity of financial reporting practices (including the underlying system of internal controls, policies and procedures, regulatory compliance programs, and ethical code of conduct), and overseeing the overall audit process.

The Florida International University President serves as the chief executive officer of the university and is responsible for the operation of the University. The President is knowledgeable about the Program and exercises oversight with respect to its implementation and effectiveness. In coordination with the Board, the president designates the University's Chief Compliance and Privacy Officer and is responsible for ensuring that the CCO has the independence, objectivity, adequate resources, and appropriate authority to perform the responsibilities of the position.

The Provost, Vice Presidents, and Deans are responsible for fostering a culture of ethical conduct and compliance and for performing their roles in compliance with all applicable federal and state laws and regulations, as well as the policies and procedures of the university. In addition, all vice presidents and senior leadership team members are responsible for ensuring that any compliance programs under their area of supervision have adequate resources and are appropriately positioned to be effective, that the function of the program is not impeded, and that any imposed barriers to an effective Program are removed.

The Chief Compliance and Privacy Officer (the "CCO") reports functionally to the Board of Trustees and administratively to the President. The CCO is assigned the overall responsibility for Florida International University's compliance and ethics

program and is delegated operational responsibility for the Office of University Compliance and Integrity.

The Office of University Compliance and Integrity (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.

The objective of the Compliance Office is to collaborate and partner with senior leadership, compliance liaisons, faculty, and administrative staff with compliance responsibilities (the "Partners") to embed the University's compliance strategy and framework for an effective Compliance Program into the foundation of the University. This objective is accomplished by supporting the dissemination and review of effective University-wide policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003.

The University Compliance Liaisons play an important role in ensuring that the Compliance Program is effectively implemented and that risks are mitigated. Each compliance partner has a dotted line of responsibility to the CCO and are required to report any incidents of noncompliance or unethical conduct, external requests related to compliance and ethics activities, or any imposed restriction or barrier to the effectiveness of their function or the Program. The compliance liaisons take an active role in understanding, communicating, and supporting risk management activities within their respective areas.

University Community Members are comprised of Faculty, Staff, and Students with a shared responsibility for compliance with laws, regulations, policies, procedures, and standards of conduct.

2024– 2025 Work Plan Activities and Initiatives

The 2024-2025 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. Some significant enhancements to the Program's structure will include implementation of the following:

- **Foreign Influence and Global Risk Initiatives** –The Compliance Office will continue to work with and through the Foreign Influence and Global Risk Taskforce and its subcommittees to identify measures to minimize foreign influence risk in the overall

context of FIU's international academic and research mission and in light of continued legislative action in this area. The Task Force will continue to implement a risk-based, comprehensive strategy to identify, assess, mitigate, and monitor risk associated with foreign influence as we continue to enhance workflows and process improvements in key areas such as international travel, screening foreign researchers, reporting agreements with foreign entities, and entering into collaborations and agreements with foreign sources. Some key activities will include:

1. <u>Updating and leveraging FIU's comprehensive Foreign Influence Website</u> - As FIU continues to engage in and expand its fundamental and restricted research portfolio in critical emerging technologies, and as it strengthens its presence internationally, FIU operates at a risk of being targeted by foreign individuals/entities of concern to the U.S. government, who would seek to leverage FIU as a platform for unauthorized activity. In response to these concerns, the Compliance Office, by and through its Office of Export Controls, launched the Foreign Influence and Global Risk website in the 2023-2024 Plan Year to comprehensively and proactively inform and educate the University Community and protect the University from activities or situations which could ultimately compromise national security. In this Plan Year, the Website will be significantly updated to reflect changes in Federal and State Foreign influence obligations and will include decision trees and other instructive learning tools and guidance to assist FIU community members with their decision making related to procurement from foreign entities, drone usage, research and academic collaborations and other work activities.

2. <u>Training and Communications</u> – The Compliance Office will work with FIU Global, Office of Research and Economic Development and other stakeholders to provide regular communications regarding the impact of Foreign Influence on FIU activities and the expectations and resources we maintain for our FIU community.

3. <u>Florida State Foreign Influence Statutes</u> – The Compliance Office will continue to facilitate the implementation and process improvement related to compliance with Florida State Foreign Influence requirements, with an emphasis on implementing specialized workflows for unpaid courtesy faculty and Persons of Interest (POI's), who are not traditional employee members of the FIU workforce but who have access to FIU systems and resources commensurate with their role.

4. <u>Development of Risk Matrix for Foreign Influence Decision Making</u> – The Compliance Office will work with the Office of Research and Economic Development and FIU Global to develop a risk-based decision matrix for decisions related to foreign travel and activities.

5. <u>Development of a Drone Purchase, Acquisition and Usage Policy and Program</u> – Federal law and the Florida Administrative Code requires that foreign influence screening and IT risk assessments take place for the purchase, acquisition and use

of Drones. The Office of Compliance has worked with members of the Drone Assessment Team to put in place an interim process for compliance with these requirements and will work in FY 2024-2025 to finalize a policy and sustainable program to meet these obligations.

- **Five Year Review of Compliance Program** - Implement selected key recommendations contained in the five-year review of the Compliance Program to include:

    1. Implementing FIU's Compliance Communications Plan – In the 2022-2023 Plan Year, the Compliance Office created a dedicated three-year communications plan, separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted at staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes the evaluation of communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact. In the 2024--2025 Plan Year, the Compliance Office will implement the second year of this plan.

    2. Targeted training to supervisors – This goal is carried forward from the 2023-2024 Workplan. While people managers are provided with access to leadership training upon joining the University and may take the training voluntarily at any time, the Compliance Office will work with Human Resources to develop required supervisor training which contains key compliance items such as encouraging speak-up culture, the manager's role in supporting ethical culture and how to handle employee concerns. When people managers discuss compliance issues with their direct reports on a regular basis, data and research indicate a higher level of trust in the organization, in their supervisor, and in participating in speak-up culture. To that end, supervisor training and communications will include tools to enable and encourage people managers to have regular conversations with their direct reports on compliance/ethics topics throughout the year.

- **Privacy Governance Taskforce** – This goal is carried forward from the 2023-2024 Workplan. The Chief Compliance Officer will Chair the Privacy Governance Taskforce and convene key University stakeholders quarterly to leverage a more comprehensive governance structure dedicated to privacy considerations throughout the University. The Charter for this Taskforce was created as part of the 2022-2023 Plan Year.

STANDARDS OF CONDUCT AND POLICIES

Standard

Organizations are expected to have standards reasonably capable of preventing and detecting misconduct. Codes of Conduct, Policies, and Procedures set expectations for compliance and ethical conduct and decision making.

Program Elements

The University-wide Policy Library and policy development process is managed by the Compliance Office. Individual policies are owned by the responsible offices charged with developing, updating, administering, communicating, training, monitoring, and ensuring compliance with the policy, with support from the Compliance Office.

FIU's policy framework is guided by these principles:

- The FIU University-wide policy process is transparent and easy to navigate.
- The process sets out and follows a timeline for each policy.
- University community input and feedback are broadly sought and valued.
- Policy ownership lies with the responsible office/executive.
- Policy owners are responsible for reviewing, updating, and retiring policies as needed.
- Leaders, supervisors, managers, and individuals are responsible for understanding, implementing, and enforcing University-wide policies and governing documents.
- FIU colleges, departments, units and or offices may also develop inter-departmental policies and procedures to address their unique needs and operations, provided they do not conflict with University-wide policies.

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Policy Framework Hierarchy Pyramid

Law/Statute
- Laws, statutes, codes, and federal regulations by Federal or State Legislative Bodies

Regulation
- Board of Governors
- Board of Trustees
- University

University Policy/Procedure
- Operations Committee (OPS) or with Dean Advisory Council (DAC), in certain instances, the University President

Unit Policy/Procedure, and Supporting Documents including guidelines, protocols and operating manuals
- Vice President or Dean of Unit

2024 – 2025 Work Plan – Standards of Conduct and Policies

The Compliance Office will continue to provide support and resources to Policy Owners in enforcing University policies and procedures. During the 2024-2025 Plan Year, the Compliance Office will be communicating new guidance to policy owners and approvers to implement the updated University Policy Framework, which was finalized and endorsed by FIU Leadership in April 2024.

- **2024-2025 Scheduled Policy Campaigns and Communications Initiatives**

  - Employee Code of Conduct
  - Conflict of Interest Policies
  - Health Insurance Portability and Accountability Act Policies
  - Family Education Rights and Privacy Act (FERPA) Regulation

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- o Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- o Incident Response Plan
- o Mandatory Reporting of Child Abuse, Abandonment and Neglect Policy
- o Political Activity/Political Participation
- o International Travel Policy
- o Alcoholic Beverages Regulation
- o Nepotism Policies

- Additional campaigns will be identified and coordinated with policy owners and scheduled as deemed appropriate with the creation of new policies or substantive updates of policies during the year and as circumstances and trends dictate.
- **University-wide Policy Review After Action** - In accordance with the Institutional Policy Framework, policies and procedures are required to be reviewed and updated at least once every three years. As a result of the 2023-2024 review, Compliance identified some process improvements which will be implemented and communicated to policy owners throughout the University.
- **FIU Policy Development Platform** – The Compliance Office has developed requirements for a new and improved Policy Library and Development Platform and will work with Information Technology to develop the Platform, incorporating automation for certain policy development, approval, and review functions.

TRAINING, EDUCATION, AND COMMUNICATIONS

Standard

Organizations are expected to take reasonable steps to communicate periodically and in a practical manner, its standards and procedures, and other aspects of the compliance and ethics program to members of the governing authority, high-level personnel, substantial authority personnel, the organization's employees, and, as appropriate, the organization's agents. The organization should deliver effective training programs and otherwise disseminate information appropriate to such individuals' respective roles and responsibilities.

Program Elements - Training, Education and Communication

Training

The FIU Board of Trustees and University employees receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Compliance Office collaborates with the department/division responsible for the administrative oversight of

compliance education and training by supporting in-person compliance training efforts and leveraging technology to enhance awareness of important laws, regulations, and policies, and to document training completions. Infographics, short videos, compliance checklists, and other tools are developed by the Compliance Office and used to reinforce ethics and compliance messaging. Compliance training for employees is developed and administered through the FIU Develop platform.

Compliance Matters – FIU's Compliance and Ethics Newsletter

Compliance Matters is FIU's Compliance and Ethics Newsletter, serving as a communication tool and resource to support University Employees in their daily efforts to build and maintain a culture of ethics and compliance. Compliance Matters features articles covering ethics and compliance topics, articles by compliance partners, and highlights of new policies, procedures, and regulations. The newsletter also includes a "Compliance Champion" recognition section to acknowledge a person or department for demonstrating the values of the University and going the extra mile to "do the right thing". Each newsletter provides a link to the Ethical Panther Hotline and reminds employees to report suspected misconduct.

Compliance and Integrity Website

The Compliance and Integrity Website is maintained and updated to promote the University's commitment to Ethics and Compliance and to serve as a resource for university employees. The website includes substantive information on a variety of compliance topics as well as links to educational materials, training, the Code of Conduct, Ethical Panther Hotline, the Policy Library, the Compliance Matters Newsletter, and links to additional resources.

Export Controls Website

The Export Controls Website is maintained and updated to educate the University community and to promote the University's commitment to Export Control obligations. The University recognizes the importance of complying with all U.S. federal export control regulations and is committed to full compliance with these regulations. The University's export compliance program is led by the Compliance Office and the dedicated website assists with communicating and facilitating our export compliance procedures across all academic, research, operational and business activities. The website incorporates user-friendly, intuitive interfaces and includes all interactively linked forms, procedural guidance materials, definitions, trainings, and go-to resources.

Foreign Influence Website

The Foreign Influence Website is maintained and updated to educate the University community and to promote awareness and best practices designed to mitigate foreign

influence risk. FIU's Foreign Influence website incorporates Foreign Influence Risk Management (FIRM), which is FIU's process for identifying and analyzing foreign influence risks, aligning those risks to the University's strategic goals, developing a practical risk framework, and building practical processes and resources to successfully mitigate such risks.

Education and Communication Outreach

The Office of Compliance regularly educates the University community on compliance requirements through time-sensitive communications and compliance updates such as employee-specific and broadcast email distribution, articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Dean's Advisory Council monthly meetings and serve on several Committees, Task Forces, and Work Groups.

Compliance Three-Year Communications Plan

The Compliance Office maintains a Communications Plan for a three-year cycle (currently for FY2024, FY2025, and FY2026) separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted to staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes the evaluation of communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact.

New Employee Orientation

Recently hired employees attend the New Employee Experience (NEE), sponsored by the Division of Human Resources, within the first two weeks of employment. NEE is designed to give new employees the necessary tools and resources to assist with an understanding of FIU's vision, mission, and values and the benefits and opportunities associated with employment at the University. The Compliance Office presents a compliance training and orientation during each NEE event (held every two weeks).

2024 – 2025 Work Plan – Training, Education and Communication

During the 2024-2025 Plan Year, the Compliance Office will oversee, provide and/or participate in the following training, education, and communication campaigns:

- **2024 – 2025 Scheduled Training, Education, and Communication**

    o Employee Code of Conduct
    o Clery Act
    o Family Education Rights and Privacy Act (FERPA)
    o Health Insurance Portability and Accountability Act (HIPAA)
    o Athletics Compliance Training
    o Payment Card Industry Data Security Standard (PCI-DSS)
    o Conflict of Interest
    o Institutional Conflict of Interest
    o Incident Response Plan
    o Export Controls
    o Alcoholic Beverages Regulation
    o Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
    o Political Activity/Political Participation
    o Mandatory Reporting of Child Abuse and Neglect
    o Payment Card Industry Data Security Standards (PCI-DSS Compliance)
    o Preventing Identity Theft on Covered Accounts Offered or Maintained by FIU (Red Flags)
    o Records Management Compliance Training
    o Digital Accessibility
    o International Shipping/Mailing Procedures
    o Student-Athlete Name, Image, and Likeness
    o Environmental Management
    o Security in Laboratories with Special Hazards
    o Travel at FIU
    o Firearms and Weapons
    o Nepotism
    o Foreign Influence
    o Additional training, education, and communication will be identified and coordinated with policy owners and scheduled as deemed necessary with the initiation of new and critical initiatives that take place during the year.

- The Compliance Office will continue to evaluate and update the New Employee Experience Orientation Training to ensure it captures the key elements of FIU's Compliance program.

- Distribution of "Compliance Matters", the University Compliance and Integrity Newsletter.

- The Compliance Office will continue to work with Human Resources to develop required supervisor training which contains key compliance items such as encouraging a speak-up culture, the manager's role in supporting ethical culture and how to handle employee concerns.

- **2024 – 2025 Athletics Compliance - Yearly Rules Education Plan**

  Inside Athletics
  - **All Coaches Compliance Meeting –** Monthly meeting (first Tuesday of each month during the academic year) covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and providing relevant guest speakers.
  - **Head Coaches Meeting –** Along with the Executive Team, monthly meeting with the head coaches to review NCAA rules, regulations, and updates. In response to NCAA report and CUSA review, the compliance office will conduct monthly meetings with the Softball and Women's Soccer staff.
  - **All Athletics Staff Meeting:** Bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
  - **Academics – Student Athlete Advisory Committee (SAAC):** Meet with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc. Weekly (informal) meetings scheduled to address emerging issues to ensure the offices coordinate efforts.
  - **Athletic Training Room:** Meet with training room staff every semester to review all rules that may impact sports medicine and student-athletes.
  - **Business Operations:** Meet with staff every semester for all business specific legislation and assess the effectiveness of the compliance related policies and procedures affecting Business Operations.
  - **Facilities/Equipment:** Meet with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.
  - **Game Management/Operations:** Meet with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules that are specific to this area.
  - **Marketing/Media Relations:** Meet with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.

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- o **Development:** Meet with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
- o **Strength and Conditioning:** Meet with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
- o **Student-Athletes:** At a minimum, bi-annual meetings with student-athletes. This includes communicating that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance platform is leveraged to distribute compliance tips, information, and guidelines on a regular and on-going basis throughout the year.
- o **Ticket Operations:** Meet with staff at least once per semester to review all ticket operations rules.
- o **Executive Staff:** Sr. Associate Athletic Director meets with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.
- o **NIL:** Sr. Associate Athletic Director will facilitate monthly meetings with teams to discuss NIL. Topics covered will include successfully leveraging existing NIL support platforms, emerging NCAA guidance and developments, and institutionally appropriate support of student-athletes vis a vis their NIL opportunities. Meetings will also be facilitated with donors, collectives, Head Coaches, and FIU Athletics external revenue team.

External to Athletics

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

- **OneStop:** Meet with OneStop yearly to discuss proper maintenance of student-athlete accounts.

- **2024 – 2025 Health Affairs Compliance Training, Education, and Initiatives**

  - **HIPAA Steering Committee** - During the monthly meetings, preestablished agenda topics will be identified which range from policy and procedure development at the enterprise level and area/unit level, training, privacy and security compliance efforts and obligations, regulatory requirements and updates, compliance assessment results, and the risks and potential penalties associated with non-compliance.
  - **HIPAA Privacy Liaisons –** The Director of Compliance and Privacy for Health Affairs will meet as necessary and appropriate with the appointed HIPAA Privacy Liaisons separately from the full HIPAA Steering Committee in order to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Liaisons. The Director also engages liaisons in advanced training regarding the HIPAA privacy rules and auditing requirements.
  - **HIPAA Job Specific Module Training –** The Director of Compliance and Privacy for Health Affairs will monitor the completion of job specific training modules, for each of the thirty-one FIU Privacy Rule policies and procedures. The modules were developed and made available on-line and existing and new workforce members are required to complete training modules commensurate with their role and responsibilities.
  - **COM Clinical Informatics Committee -** The Director of Compliance and Privacy for Health Affairs will continue to participate in Herbert Wertheim College of Medicine Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information.

MEASUREMENT AND MONITORING

Standard

Organizations are expected to ensure that the organization's compliance and ethics program is followed, including monitoring and auditing to detect criminal conduct.

The compliance monitoring plan is typically determined by evolving risks, new laws, and regulations as well as trends identified by the Compliance Office in partnership with other units (e.g., OGC, Human Resources, Internal Audit, Information Technology). In addition to monitoring, compliance risk reviews are also conducted at the department/unit level to assess subject-specific risks.

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Program Elements – Measurement and Monitoring

Outside Activities/Conflict of Interest Disclosure Process - The process of disclosing all outside activities for review and approval protects employees from unknowingly violating a state or federal law and protects the credibility and reputations of employees and the University by providing a transparent system of disclosure, approval and documentation of outside activities that might otherwise raise concerns of a conflict of interest or commitment. Through this review process, the Compliance Office is involved with University Partners in continually assessing risk exposures and taking proactive steps to address those risks before they develop into misconduct.

Institutional Conflict of Interest Disclosure - It is critical to FIU's mission and reputation to maintain the public's trust that the University's endeavors are done in a manner that is not, and is not perceived as, biased or compromised by institutional officials' financial or business considerations. Institutional Conflicts of Interest are not inherently unethical; however, they may introduce risks to the integrity of the Institution. Because of the many and complex relationships that the University has with public and private entities, the University must be aware of any relationships involving financial gain that may compromise or appear to compromise the University's integrity. On an annual basis and when any update occurs, institutional officials must report their and their family members' financial interests and/or fiduciary roles so that potential conflicts are identified and addressed. The Chief Compliance Officer reviews and approves submitted disclosures and chairs the Institutional Conflict of Interest Committee, which makes recommendations to the President regarding certain disclosed activities.

Ethical Panther Hotline Case Review - The Compliance Office provides administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted. As part of this oversight, the Hotline Reports Review Committee (consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive) reviews all reports to determine the University's response, whistleblower status and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report. This Committee approach also serves as an opportunity to track trends in reporting across the University.

Travel Authorization Monitoring - In cooperation with FIU Global, the Compliance Office monitors and assesses Export Control, foreign influence, and other risks associated with international travel as a member of the International Travel Committee and as an approver for foreign influence travel screening for all international travel authorizations. The data from this monitoring will be reported to the BOG as required pursuant to Florida's Foreign Influence Statutes.

Visiting Researcher's Monitoring - The Compliance Office, through its Export Controls Office, is included in the approval workflow for foreign national visiting researchers.

International Guests and Delegation Visits Monitoring - The Compliance Office, through its Export Controls Office, is included in the approval workflow for International Guests and Delegations visiting our campuses.

Restricted Party Screening - Using a risk-based approach, the Compliance Office conducts and facilitates restricted party screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether. To better support compliance, FIU uses Visual Compliance Restricted Party Screening software incorporated into several workflows. Visual Compliance allows users to screen a party once, and then receive notifications of any later changes to those results.

International Shipping Monitoring - Leveraging our interactive export control website, the Compliance Office has implemented a centralized international shipping review process that is designed to systematically and timely address export licensing requirements while ensuring that routine (non-controlled) shipping transactions occur without delay. The shipping review process addresses the broader scope of export licensing requirements to all international destinations with a transaction focus that includes exports pursuant to sponsored research, China-program requirements (e.g., Tianjin), and international faculty collaborations.

Compliance Requirements Matrix Platform - The Compliance Office has developed and manages and updates the Compliance Requirement Matrix Platform, an automated system to support the reminder and verification process of compliance related obligations. The Compliance Requirements Matrix is a compilation of applicable state and federal laws and regulations as well as BOG required submissions that give rise to University compliance responsibilities and reporting obligations that must be adhered to by various divisions, departments, and units throughout the University.

Medical Records Access Auditing Tool - The Director of Compliance and Privacy for Health Affairs works closely with the HIPAA Security Officer, staff from the Division of Information Technology, the FIU HIPAA Hybrid Designated Healthcare Components, Student Health, and an FIU consultant and vendor, to oversee an 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. The auditing tool enables the FIU HIPAA Hybrid Designated Healthcare Components to meet the HIPAA Privacy and Security Rules and Florida law regulatory requirements and will enable FIU Student Health to meet the

Family Education Records Protection Act (FERPA) regulatory requirements by controlling and monitoring staff and student worker access to patient and student medical records and initiate timely and appropriate responses to improper or unauthorized access.

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

External Compliance Requests or Investigations - The Compliance Office provides support, coordination, or oversight of external inquiries into compliance with federal and state laws and NCAA requirements and takes appropriate steps to mitigate consequences for the University in instances of non-compliance. As part of this responsibility, the Compliance Office provides guidance to compliance partners and provides or contributes to the University's response as appropriate. Based on the issues that are identified, the Compliance Office ensures that appropriate changes are made to the Program to support compliance, ethical conduct, and mitigation of risks.

Participation in Task Forces, Committees and Other Compliance Initiatives - The Compliance Office participates in a wide variety of groups to both integrate compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.

Partnership and Coordination with Internal Audit - The Office of Internal Audit serves as the University's internal auditor, providing internal audits and reviews, management consulting and advisory services, investigations of fraud and abuse, follow-up of audit recommendations, evaluation of the processes of risk management and governance, and coordination with external auditors. The Compliance Office provides guidance to the Office of Internal Audit on compliance-related audits and matters. Based on audit findings (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development. This coordination also serves as an effective risk management tool as well as an opportunity to track and assess University-wide trends. Through these efforts, weaknesses and risks are identified and steps are taken to improve the program, strengthen internal controls, and mitigate the risks of misconduct and noncompliance. Fraud or other issues requiring investigation, or an audit identified by the Compliance Office are referred to the Office of Internal Audit for appropriate response. As appropriate, both offices work together to evaluate or investigate misconduct and risk.

Enterprise Risk Assessment - The Office of Internal Audit, with formalized input from the Compliance Office, performs an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks. The assessment, in accordance with the elements of an effective compliance program, serves as a guide for the development of the annual compliance work plan and in developing a risk-based approach to addressing University policy and other Compliance requirements.

Compliance Risk Assessment - The Office of Compliance conducts reviews and risk assessments of controls and mitigation efforts associated with key compliance risks throughout the University.

2024 – 2025 Work Plan – Measurement and Monitoring

During the 2024-2025 Work Plan Year, compliance reviews and assessments are scheduled to be conducted for the following areas:

- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Inter-Departmental Operating Procedure Process Improvement Assessments
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- Assessment of Foreign National Approval Plans for sponsored research agreements
- Assessment of compliance with International Shipping/Mailing procedures
- Assessment of required HIPAA Training Completion
- Assessment of Travel Authorization Foreign Influence and Export Control Review
- Quarterly HIPAA Privacy Rule Assessments **–**

Additional reviews and assessments will be scheduled as risks evolve and are identified as needing fuller measurement and monitoring.

INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS

Standard

Organizations are expected to have and publicize a system, which may include mechanisms that allow for anonymity or confidentiality, whereby the organization's employees and agents may report or seek guidance regarding potential or actual criminal conduct without fear of retaliation.

Organizations are expected to promote and enforce consistency throughout the organization, appropriate incentives to perform in accordance with the compliance and ethics program, and appropriate disciplinary measures for engaging in criminal conduct or organizational misconduct and for failing to take reasonable steps to prevent or detect criminal conduct or organizational misconduct. Failures in compliance or ethics will be addressed through appropriate measures, including education and/or corrective action.

Program Elements – Investigations, Discipline, Incentives and Corrective Action

Investigations and Reviews - The Compliance Office initiates, conducts, supervises, coordinates, or refers to other appropriate offices, such inquiries, investigations, or reviews as deemed appropriate and in accordance with University regulations and policies; submits final reports to appropriate action officials; works with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct has been detected, and makes necessary modifications to prevent further behavior.

The Ethical Panther Hotline - The Ethical Panther Hotline at FIU is an option for making a confidential or anonymous report to identify or raise any compliance, suspected misconduct or unethical behavior concerns online (web-based) or via a telephone line. Reports submitted via the Ethical Panther Hotline are handled as promptly and discreetly as possible. Reports are first referred to the Ethical Panther Hotline Reports Review Committee ("Committee") consisting of the University Compliance and Privacy Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive. The Committee reviews all reports to determine the University's immediate and initial response, and to determine what other University personnel, if any, must be involved in the investigation and ultimate resolution of the matter. Findings of misconduct stemming from a hotline report are subject to discipline.

Scorecards - The Compliance Office makes effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. Currently these scorecards are in use for the Executive Leadership Team, Deans, Policy Workgroup, and Compliance Liaisons. This practice will be continued and enhanced to include additional key compliance activities. Scorecards will continue to be shared with the President and members of the leadership team.

Compliance Training - The Compliance Office assigns professional development credits to required Compliance trainings to align required Compliance trainings to employee training summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).

Campaign Escalation Process - The Compliance Office manages a formal "escalation" process to increase compliance with required training, policy attestations and other compliance requirements, which ultimately results in formal documentation placed in an employee's Human Resources file as a consequence for non-completion.

Corrective Actions - When problems or deficiencies are detected, the Compliance Office makes appropriate modifications to the Program and updates the Work Plan through its quarterly reports to the Board's Audit and Compliance Committee to reflect those changes. When appropriate, the office provides oversight and guidance to compliance partners to make changes to the Program within their area of responsibility. In addition, the Compliance Office provides recommendations to colleges, departments, or units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalates issues as appropriate to the president, senior leadership, Internal Audit and the Board's Audit and Compliance Committee. These efforts serve to ensure that the Program remains effective, and that the University is taking steps to prevent the reoccurrence of misconduct, noncompliance, or criminal activity.

2024–2025 Work Plan - Investigations, Discipline, Incentives and Corrective Action

Ethical Panther Hotline Platform Replacement – The Compliance Office will be conducting a search for a replacement platform for the Ethical Panther Hotline that will meet the need for systematic root cause analysis of Hotline reports, improved user-interface, and a more automated workflow.

Partnership with Human Resources - Continue to work with Human Resources to identify opportunities to recognize those who personify the University's core values and to develop and promote compliance and ethics incentive opportunities. A key

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example is effective use of "Compliance Matters" and the HR Newsletter to highlight compliance successes and champions.

Escalation – Work with University Partners to leverage the "Escalation" method developed by the Compliance Office to ensure compliance in key areas such as Outside Activity/Conflict of Interest submissions.

RISK MANAGEMENT

Standard

Organizations are expected to periodically review whether the Program is within substantial compliance with legal, regulatory, and policy requirements, and identify areas of compliance risk for further auditing and/or monitoring.

Program Elements – Risk Management

Enterprise Risk Management Framework - The University's Enterprise Risk Management Framework ("ERM Framework") sets out the general mandate and commitment, overview and guiding principles, roles, and accountabilities, for managing, monitoring, and improving risk management practices within FIU.

Risk Assessment - The Office of Internal Audit performs an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks. The assessment, in accordance with the elements of an effective compliance program, serves as a guide for the development of the annual compliance work plan and in developing a risk-based approach to addressing University policy and other compliance requirements.

Risk Informed Decisions - Risk management is part of key decision-making. Risk-informed decisions help us to distinguish among alternative courses of action, applying values and ethics while using the University's common risk process to help us identify, assess, treat, and communicate risk. This includes documenting our rationale in support of accountability as we consider the interests of our students, faculty, staff, donors, alumni, community, business and research partners, creditors, rating agencies, accrediting bodies, and other stakeholders.

Responding to Risks - Risk management adds value to our work by helping us be dynamic and responsive to change. Risk management also adds value by facilitating continuous learning and improving the way we work with each other and our partners

as we serve our "students" and safeguard stakeholder interests in the continuous application of the common risk process.

Risk is managed using the University's common risk process that is focused on our objectives to help us sense and respond proactively, appropriately, and effectively to the negative and positive aspects of risk and uncertainty.

Risk management is tailored and responsive to the University's external and internal context (including interests, priorities, public service ethics and values, our risk culture, stakeholders, and risk management capacity).

2024-2025 Work Plan – Risk Management

Enterprise Risk Management - During the 2024-2025 Annual Work Plan Year, the Compliance Office *will continue to* work with the Office of Internal Audit and our many stakeholders to execute the ERM framework by:

- Educating Risk Owners regarding risk management principles
- Reviewing emerging risks
- Updating the risk registry
- Assisting Risk Owners in determining the most appropriate business response to each risk
- Evaluating and reporting on mitigation measure progress

During the 2024-2025 Plan Year, the Compliance Office will support the Office of Internal Audit in building the *Panther Enterprise Risk Management Platform.* The specifications and requirements for this platform have been developed by the Office of Compliance, and once the Platform is configured, the Office of Compliance will work with Internal Audit to determine launch, management and oversight responsibilities for the Platform. The Platform will offer an intuitive, user-friendly, supported risk management application designed to assist Risk Owners in mitigating and managing risk and to create measurable, reviewable, and reportable outcomes and metrics.

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FIU | University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Third Quarter 2023-2024

June 5, 2024

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BOARD OF TRUSTEES
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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 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the third quarter of FY 2023 - 2024 (January – March).

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:

- International Shipping Assessment Query Procedures
- Ethical Panther Hotline iSight Case Management System Internal Operating Procedures
- Three Year Policy Review Internal Operating Procedures
- HIPAA Training Reporting Procedures

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 submit required federal and state foreign gift/agreement reports for January 31 deadline.
➤ 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.
➤ Facilitated and engaged in meetings, discussion, and management of workflow for approvals of the purchase, acquisition, and use of drones at FIU.

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➢ Conducted 119 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 1,119 visual compliance research reviews were conducted.

➢ Worked with Office of the Controller and FIU Global on process improvements to the foreign travel workflow and updates to the system and guidance materials.

➢ Met with faculty upon request to discuss questions regarding the Travel Authorization Request (TAR) processes and foreign travel guidance.

➢ Completed second biannual shipping review assessment process in order to analyze gaps and identify improvements as part of current international shipping procedures.

➢ Initiated updates to the Export Controls website regarding processes related to U.S. territory shipments.

➢ Met with key stakeholders to discuss search and screen guidance regarding countries of concern. Drafted decision tree and guidance communications regarding hiring individuals from countries of concern. Updated Deans Advisory Council (DAC) regarding foreign influence workflows and guidance.

➢ 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.

➢ Responded to Florida Board of Governors (BOG) requests for information regarding foreign influence.

➢ Worked with Office of the Controller on process improvements to the Foreign Travel Workflow

➢ Worked with the Office of International Student and Scholar Services regarding processing of visa documents.

➢ Developed foreign travel notifications for the TAR system.

➢ Met with key stakeholders to discuss search and screen guidance regarding countries of concern.

➢ Met with OGC to discuss audience scope of international travel policy.

➢ Met with key stakeholders to develop applicant questions regarding domicile.

➢ Presented at Faculty Senate regarding foreign influence guidance and developments.

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 Global Risk and Foreign Influence Task Force
➢ Chair of the Institutional Conflict of Interest Committee

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- ➢ 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 State University System Compliance Consortium
- ➢ 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

Athletics Compliance Oversight and Initiatives

- ➢ Completed and distributed National Letters of Intent and logged all signee's phone numbers.
- ➢ Reviewed Spring semester outside scholarships.
- ➢ Completed Spring Break Per Diem requests for Track, Men's Basketball, Softball, Women's Golf and Tennis.
- ➢ Conducted audit of College Athlete Financial aid.

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➢ Tracked prospective student athlete's on Admissions spreadsheet and sent to coaches weekly; Tracked current students to ensure certification.

➢ Sent signee packets to signed recruits by end of each month and completed remaining eligibility items.

➢ Provided evaluation days count to all sports. Updated participation logs.

➢ Scheduled *JumpForward* ticket meeting with Softball and Men's Basketball.

➢ Sent recruiting calendar reminders and attended practice (3 teams/ week).

➢ Collected and approved practice logs (signed by coaches and student athletes).

➢ Sent signed squad lists to conference prior to first competition.

➢ Conducted new hire orientation and all coaches meeting.

➢ Updated squad list coding for changes and conducted audit of 20% of all coded student athletes.

➢ Completed full-time enrollment checks; confirmed Initial Eligibility Status and Transfer Certification and Coding.

➢ NIL: Conducted Rules Education on Institutional Involvement and emerging NCAA guidance.

➢ Attended and participated in the spring NCAA Oversight Committee Meeting

➢ Worked with the OGC to develop guidance for questions, as they emerge, related to NIL and Institutional Involvement

Health Affairs Compliance

➢ Drafted, distributed, and compiled results of the Compliance Privacy Questionnaire/Survey for the Herbert Wertheim College of Medicine (HWCOM) and the Center for Children and Families (CCF).

➢ Continued development of the HIPAA Hints Privacy Rule reminders that will be sent each week to the hybrid workforce members via email communication.

➢ Engaged in three HIPAA privacy investigations including conducting interviews and issuing document requests.

➢ Finalized a Chain-of-Custody live in-person training module for HWCOM.

➢ Collaborated with HWCOM IT and DoIT to create an online email/ePHI training module, THRIVE tool (under development), and finalize quarterly HIPAA Privacy Assessment tool.

➢ Reviewed and conducted appropriate follow up of weekly Privacy Audit Reports.

➢ Attended and participated in Alcohol and Other Drugs meeting and national Privacy Group meeting to discuss and review Electronic Medical Record (EMR) access tools, outside physician access to EMR, and required patient consents.

➢ Met with HWCOM to gather information regarding HIPAA hybrid workforce members.

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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 University Operations Committee (OPS) and Deans Advisory Board Meetings indicating the status of required compliance tasks for University leadership (trainings and policy attestations). ➢ Policy Working Group Scorecard – Policy Working group reviewed and offered recommendations to final draft of the Policy Development Framework prior to submission to DAC and OPS for endorsement.

Operationalize FIU's Core Values
➢ Made additional updates to the Code to align with changes to policy, legislation, and BOG Regulation.

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. ➢ Onboarded new Compliance Coordinator. ➢ Worked with FIU's Office of Space Management and Facilities to develop plans and provide cost estimates to renovate office space accommodate new hires.

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
➢ Initiated final review of the FIU Policy Development Framework by the Policy Workgroup and incorporated recommendations prior to submitting to DAC and OPS for endorsement. ➢ Continued to work on the requirements for a new policy development and administration platform to be created in conjunction with Information Technology. ➢ Continued work with Drone Assessment team on FIU policy regarding the use, purchase, and acquisition of drones.

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> ➢ Managed University three-year policy review process, including communicating with policy owners, posting completed policies, and ushering submitted policies with substantive updates through the DAC and OPS endorsement process.
> ➢ In coordination with the Office of the Controller, ushered through the Operations Committee 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 updating the FIU Policy Framework and related documentation (FIU Policy Development policy, policy development checklist, DAC and OPS policy review communications).
> ➢ Met with the Compensation team to discuss and provide guidance for the new Compensation Policy being drafted by their group.
> ➢ Initiated project with federal work study student to more effectively organize and catalog policy versions.

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.

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.
> ➢ Included links to relevant policies in all Compliance Notifications.

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:

> ➢ 1710.216 Compensation Policy
> ➢ 150.205 Developing University-Wide Policies
> ➢ 320.099 International Travel Policy for Employees and Students
> ➢ FIU Policy Framework
> ➢ 350.040 Prior Learning Assessment Development Policy

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➢ 350.030 Assessment of Administrative Outcomes Policy
➢ 350.020 Program Review Policy

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
  o 100 % completion rate
➢ FERPA Basics
  o 100 % completion rate
➢ Employee Code of Conduct
  o 99.8 % completion rate
➢ Reporting of Child Abuse: Your Mandatory Obligations
  o 100 % completion rate
➢ HIPAA Basics
  o 100 % completion rate
➢ Preventing Identity Theft by Detecting Red Flags
  o 100 % completion rate

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

➢ HIPAA Basics (enrollment required for access to protected health information)
  o Rolling enrollment

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- ➢ Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)
  - o Rolling enrollment
- ➢ Payment Card Industry Data Security Standard Training (PCI-DSS) for IT (enrollment required for access to certain privacy-controlled data)
  - o Rolling enrollment
- ➢ Payment Card Industry Data Security Standard Training (PCI-DSS) Version 4.0 (enrollment required for access to certain privacy- controlled data)
  - o Rolling enrollment
- ➢ FERPA Basics
  - o Rolling enrollment
- ➢ FERPA Annual Training (enrollment required for Campus Solutions Access)
  - o Rolling enrollment
- ➢ Export Control for Health Sciences Professionals
  - o Open for self-enrollment
- ➢ Export Control for Research and Operations Personnel
  - o Open for self-enrollment
- ➢ Export Control Basics
  - o Open for self-enrollment
- ➢ FIU Clery Act Basics
  - o Open for self-enrollment
- ➢ Alcoholic Beverages Regulation
  - o Open for self-enrollment
- ➢ 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:

- ➢ International Shipping Procedures
- ➢ Compliance Notification regarding the Purchase, Acquisition and Use of Drones

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> ➢ Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Notification
> ➢ Nepotism/Intimate Relationship Notification and Disclosure Communication

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 six trainings and policy acknowledgment campaigns, through escalation.
➢ Launched one compliance training campaign.
➢ Worked with FERPA Committee to communicate requirements regarding FERPA's application in various educational contexts.
➢ 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. Developed launch plan, escalation templates, and training calendar.
➢ Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.
➢ Transitioned PCI training courses to the Office of the Controller.
➢ Met with University Policy Department regarding Clery Compliance workflows and communications.
➢ Discussed University communications and education with regarding Prohibited Expenditures with key stakeholders.
➢ Met with the Office of Faculty Leadership and Success to identify Civil Discourse annual requirements for inclusion in the Compliance Matrix, for periodic reminder and verification notifications to be distributed.

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.
➢ Launched 2024 Compliance Matrix platform requirements.
➢ 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).

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➢ 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 and recommendation responses to the Data Breach Audit.

➢ Continued research and planning for a new FIU Privacy Taskforce.

➢ Participated in University Safety Committee in response to recommendations from the Department of Risk Management Audit and provided recommendations for compliance with University safety policies.

➢ 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.

➢ Worked with the Office of the Controller to perform testing of new expense report functionality.

➢ Met with members of Civil Discourse Taskforce to assess progress in fulfilling recommendations from the BOG and add annual requirements to the Matrix.

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.

➢ 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 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 101 travel authorization foreign travel considerations and export control approvals.

➢ External Compliance Requests or Investigations - Continued to provide support, coordination, and oversight of external inquiries

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> 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>Export Control Visual Compliance Screenings</u> – Conducted 119 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 eight 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, CCF, 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.

> ## 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:

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- Federal Tax and FICA Tax Remittance
- NCAA Membership Financial Report
- NCAA IPP Health and Safety Survey
- University President Agreed-Upon Procedures Report
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- NPSAS (National Postsecondary Student Aid Survey)
- Reporting of Payments of Royalties
- Fringe Benefits Reporting (Form 941)
- Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)
- Internal Revenue Code (IRC) – 403(b) Universal Availability Notice
- Tuition Payment Credit Reporting Requirements (Form 1098-T)
- Form 1099-MICS -Independent Contractors, Report of Miscellaneous Income, Reporting of Payments of Royalties
- Foreign Source Reporting
- New Hire Report
- W-2, W-3 (IRS Forms)
- Social Security Number (SSN) Verification Report
- Compliance International Shipping Process Assessment
- Firearms and Dangerous Weapons Policy Biannual Notification
- Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- NCAA FBS Attendance Report
- Effective Period of Withholding Exemption Certificate
- Return of Information as to Payments to Employees
- National Science Foundation (NSF) Universal Resource Locator (URL) Reporting
- Emergency Planning and Community Right to Know Act (EPCRA) Notification
- Form 1042/1042-S Filing and Information Returns
- Code of Conduct University-wide Communication
- Data Requests to Florida Board of Governors Compliance Verification
- Affirmative Action Plan (AAP)
- Continuing Disclosure Obligation - Securities and Exchange Commission

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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 46 open reports through the end of December (including 24 new reports from January – March), data compilation, trend review, and reporting.
➤ Continued to partner with the Division of Human Resources and the Office of Civil Rights Compliance and Accessibility to improve case management workflows.
➤ Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
➤ Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
➤ Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
➤ Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.
➤ Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
➤ Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.

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➢ 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 reports.

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.
➢ Updated 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.

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FIU Board of Trustees
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Date: June 5, 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 pleased to provide you with this quarterly update on the status of our Office's activities. Since our last update to the Board of Trustees Audit and Compliance Committee on February 29, 2024, we have completed the following projects:

Projects Completed

Audit of Digital Brand Management

We have completed an audit of digital brand management for the period of July 1, 2021, through March 31, 2023. In summary, our audit concluded that the University has developed policies regarding accessibility and digital communications. However, it has not implemented University-wide processes and procedures to facilitate and monitor compliance with those policies. Approximately 38% of the 24 FIU websites tested fell short of meeting the Minimum Digital Accessibility Standards or deviated from the minimum branding guidelines established for University websites. We also noted other website functionality issues at varying rate of incidences. An approved social media policy is also needed.

We offered six 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:

- Implement a schedule to review and update the Digital Communications Standards policy to align with evolving business needs and technological advancements.
- Provide guidelines for site owners to maintain required accessibility conformance levels.
- Finalize and implement a social media policy to provide units guidance on the use of social media and to facilitate oversight.
- Establish a centralized website launch process to ensure adherence to University branding standards and to facilitate monitoring for compliance, functionality, and obsolescence.

Audit of Controls Over Protected Information

We have completed an audit of controls over protected information for the period July 1, 2021, through April 30, 2023. The audit also reviewed the current practices through November 2023, the end of our fieldwork. We assessed the effectiveness of FIU's protocols for responding to and recovering from potential breaches of data that are protected by certain regulations and accepted conventions. Further, the audit evaluated whether appropriate security controls are in place.

In summary, our audit observed that the University has a functioning incident response framework in place to respond to and recover from potential breaches of protected information. The framework includes a detailed Incident Response Plan that defines covered incidents and establishes an Incident Response Team, roles and responsibilities, and incident and breach response protocols. Notwithstanding the foregoing, some important foundational elements and tasks are not demonstrated consistently as they should. We offered 22 recommendations to address the issues identified in the audit to the 11 units, including the Division of Information Technology and the FIU Foundation, that either managed or utilized the protected data in scope. Management has agreed to implement all recommendations offered. Some examples of how controls could be strengthened include:

- Refining the Incident Response Plan to incorporate some missing essential characteristics.
- Improving the post-event incident reporting to include risk analysis and after-action review details.
- Outlining communication protocols for incidents that may involve GDPR-covered individuals or data.
- Enhancing employee training strategies to ensure all relevant personnel have been identified for training.
- Aligning job descriptions with credit card transaction processing responsibilities.
- Appointing PCI Compliance liaisons across units to ensure consistent compliance with standards.
- Conducting regular access reviews for critical applications.
- Establishing a comprehensive University-wide backup policy.

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Work in Progress

The following ongoing audits are in various stages of completion:

Ongoing Audits	
Audits	**Status**
Capital Construction Project Administration and Funding	Fieldwork in progress
Grading Integrity Management	Fieldwork in progress
Information Technology Vendor Management	Planning
Physician Assistant Program IT Controls	Planning
Post-Tenured Faculty Review Process	Fieldwork in progress
Student Housing	Fieldwork in progress
Continuous Auditing	Fieldwork in progress

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. Since our last update, our office has received seven (7) such complaints. We have evaluated the complaints received and have either initiated investigations of those deemed appropriate for our office to investigate or have referred those falling outside of our purview to the appropriate units within the University for investigation. Additionally, we have closed out eight (8) complaints since our last update to the Committee. Substantiated allegations that are deemed to be significant and credible are reported to the University President and Board of Trustees.

Other Activities

Annual Audit Plan

Board of Governors Regulation 4.002, *State University System Chief Audit Executives*, requires the chief audit executive to develop audit plans based on the results of periodic risk assessments and submit the plans to the board of trustees for approval. The Chief Audit Executive has developed the Risk-Based Five-Year Audit Plan. In developing the Plan, we consulted with key stakeholders across the University to ensure relevant risks were considered. The Plan aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently.

Continuous Monitor

In an effort to be agile and to increase the value the Office of Internal Audit adds to FIU, consistent with our office's Continuous Auditing Framework, we have developed a collection of queries scripts. These queries are being utilized in performing audits and other non-attest engagements on an ongoing basis. We communicate anomalies observed to the appropriate personnel for them to investigate and provide us with an explanation.

Staff members from our office have been working with the Office of University Compliance and Integrity to develop a platform that will enable all risk owners to monitor and manage their risks. The platform is being developed to leverage the technology currently being utilized for the OIA Panther Audit Platform, which audit owners use for managing their audit issues and recommendations. We believe that once completed and rolled out, this platform will guide the University closer toward a more mature Enterprise Risk Management posture.

Professional Excellence and Collaboration

Board of Governors Regulation 4.002 requires the chief audit executive to subject the internal audit function to an independent Quality Assurance Review (QAR) every five years, pursuant to The Institute of Internal Auditors professional standards. The Chief Audit Executive has initiated the process of formulating the team of independent reviewers to perform said review.

The OIA understands and embraces its responsibility to contribute to the practice of internal auditing, and professional auditing at large. The membership in professional associations and groups that serve the auditing community affords us to do that and to bring exposure of the FIU brand to an audience of other professionals. To that end, the Chief Audit Executive participated on a Quality Assurance Review (Peer Review) of the University of North Florida's internal audit function. Additionally, the Chief Audit Executive is a member of the Association of Local Government Auditors Peer Review Committee and attended that committee's semi-annual meeting held in Seattle, Washington. As the Chair of the Association of College and University Auditors' Audit Committee, the Chief Audit Executive also attended that association's board meeting and other committee meetings, of which he is a member. The Chief Audit Executive has also met with the State University Audit Council (SUAC) consortium to discuss matters of interest to the internal audit functions at the State University System institutions.

Personnel and Recruitment

After 28 years at FIU, Manuel (Manny) Sanchez, Assistant Director Audit, retired on April 1, 2024. With his retirement, Manny took a significant amount of experience and

institutional knowledge with him that will take years to replenish. Needless to say, that Manny will be missed.

Through competitive selection processes, Ms. Emily Murillo joined the OIA as the Senior Auditor on April 15, 2024. This leaves the number of vacancies in the office at one Assistant Director Audit.

Professional Development

Our staff members continue to take advantage of professional development opportunities that are available to them. Most of the staff attended a virtual fraud summit where fraud awareness and applying fraud detection and prevention techniques were discussed. Additionally, the Assistant Audit Director attended (virtually) a three-day conference held by the Association of Local Government Auditors that covered a wide array of relevant auditing topics. Also, Ms. Stephanie Price, Audit Manager, completed the University's Leadership Education Advancement Program (LEAP).