



Audit and Compliance Committee
November 21, 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 Alan Gonzalez at 9:00 AM on Thursday, November 21, 2024.

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

Board Vice Chair Carlos A. Duarte was excused.

The following Board members were also in attendance: Trustees Francesca Casanova, Dean C. Colson, Natasha Lowell, Marc D. Sarnoff, and Albert R. Taño.

Committee Chair Gonzalez welcomed all Trustees and members of the University administration. He also welcomed the University community and general public.

2. Approval of Minutes

Committee Chair Gonzalez asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on September 12, 2024. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on September 12, 2024.

3. Discussion Items

3.1 Office of Internal Audit Status Report

Chief Audit Executive Mr. Trevor L. Williams presented the Office of Internal Audit Status Report. He indicated that there are 12 audits in various stages of completion, ranging from the planning stage to draft reports being issued. He stated that the Office of Internal Audit (OIA) receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. He added that since OIA's last report to the Committee, three (3) such complaints were received and one (1) has been closed. Mr. Williams commented on the continued collaboration with Chief Compliance and Privacy Officer Ms. Jennifer LaPorta and the Compliance team on the development of the risk tracking platform. He noted that OIA has undergone a quality assurance review process, or peer review. He added that the peer review team has completed their field work and is in the process of drafting the final report. Mr. Williams stated that the final report will be shared with the Board of Trustees. He

remarked on the expected revisions to the Committee's Charter and OIA Charter in response to the new professional standards issued by the Institute of Internal Auditors. He further stated that said new standards are due for implementation on January 9, 2025.

3.2 Office of University Compliance and Integrity Quarterly Report

Ms. LaPorta indicated that the University filed the Federal and State Foreign Influence reports in July and are currently collecting data for the January report. She noted that FIU's 2023-24 Foreign Countries of Concern Report was submitted to the Florida Board of Governors (BOG) in September following FIU Board of Trustees approval. She commented on the November 20, 2024 BOG meeting where it was reported that four (4) State University System (SUS) institutions reported a total of 140 engagements with foreign countries of concern. Ms. LaPorta noted that FIU reported 17 of said engagements. She added that it was also reported that 16 SUS engagements with foreign countries of concern are still active. She noted that none involved FIU, as the University's engagements were all terminated or expired in the 2023-24 cycle. She pointed out that FIU does not anticipate that it will have anything to report in future reporting cycles. Ms. LaPorta stated that the Office of Compliance met with several FIU units to discuss and assess unit specific foreign influence controls. She mentioned that the Office of Compliance also spent significant time and effort to further develop substantive material for the new research security website.

Ms. LaPorta indicated that the Office of Compliance launched five (5) compliance training campaigns and ushered 13 new/substantively updated policies through the policy framework endorsement process. She noted that a new policy owner checklist was also developed. Ms. LaPorta stated that the Office of Compliance is working with the Division of Information Technology to transition to a new policy library platform. Ms. LaPorta remarked on implementing and operationalizing the compliance requirements of BOG Regulation 9.016 – Prohibited Expenditures. She added that FIU's three person Prohibited Expenditures Workgroup work to develop tools, communications and education for the University community. She further stated that said Workgroup began in-person training for key units, met with units to discuss and assess compliance with the Prohibited Expenditure Regulation and prepared a required submission to the BOG related to FIU's prohibited expenditure compliance efforts.

Ms. LaPorta stated that the Office of Compliance communicated with units across the University to remind them of deadlines and to seek verification of submissions for 38 compliance-related filings and activities. She commented on the Office's continued oversight and administration of the FIU Ethical Panther Hotline, which included the assignment, review, and tracking of 64 open reports through the end of September 2024. Ms. LaPorta noted that the Office of Compliance team has also been actively demoing new hotline providers and will have chosen a new hotline provider by the next update to the Audit and Compliance Committee. She noted that, in the first quarter, the Office of Compliance served on two search committees, one for Senior Director of the Office of Civil Rights Compliance and the other for a Director of International Student and Scholar Services. She pointed out that the Office of Compliance is actively recruiting for a new compliance position, Foreign Influence Manager.

4. New Business

4.1 Office of Internal Audit Discussion of Audit Processes

Committee Chair Gonzalez noted that, prior to today's meeting and as is the practice prior to every meeting of the Audit and Compliance Committee, he met with Mr. Williams, Ms. LaPorta, and the University's liaison to the Committee, 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 Gonzalez added that he also met separately with Mr. Williams. Committee Chair Gonzalez indicated that Mr. Williams had no concerns to report. Responding to Committee Chair Gonzalez, Mr. Williams indicated that he had nothing further to bring to the Committee's attention regarding the audit process.

5. Concluding Remarks and Adjournment

With no other business, Committee Chair Alan Gonzalez adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, November 21, 2024, at 9:18 AM.

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