FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

Thursday, September 12, 2024
9:00 AM

Chair: Alan Gonzalez
Vice Chair: Yaffa Popack
Members: Noël C. Barengo, Carlos A. Duart, Francis A. Hondal, Chanel T. Rowe, Roger Tovar

AGENDA

1. **Call to Order and Chair's Remarks**   **Alan Gonzalez**

2. **Approval of Minutes**   **Alan Gonzalez**

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

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

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

4. **Reports** *(For Information Only)*

    4.1 **Plans for Implementing Civil Discourse Recommendations,**   **Jennifer LaPorta**
        Annual Update

    4.2 **University Compliance Program Annual Report 2023-24**   **Jennifer LaPorta**

    4.3 **Office of Internal Audit Annual Report 2023-24**   **Trevor L. Williams**

5. **New Business**   **Alan Gonzalez**

    5.1 Senior Management Discussion of Audit Processes

6. **Concluding Remarks and Adjournment**   **Alan Gonzalez**

The next Audit and Compliance Committee Meeting is scheduled for November 21, 2024

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Meeting Book - 09-12-2024 - FIU Board of Trustees Audit and Compliance Committee Meeting

1. Call to Order and Chair's Remarks
Alan Gonzalez

2. Approval of Minutes
Alan Gonzalez

3. Discussion Items (No Action Required)

4. Reports (For Information Only)

5. New Business
Alan Gonzalez

6. Concluding Remarks and Adjournment
Alan Gonzalez

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September 12, 2024

Subject: Approval of Minutes of Meeting held June 5, 2024

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on June 5, 2024.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on June 5, 2024.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, June 5, 2024

Facilitator/Presenter: Alan Gonzalez, *Chair, Audit and Compliance Committee*

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FIU | Board of Trustees

Audit and Compliance Committee
June 5, 2024
FIU, Modesto A. Maidique Campus, FIU Stadium, Stadium Club

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Vice Chair Alan Gonzalez at 8:02 AM on Wednesday, June 5, 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; joined after roll call)*; Alan Gonzalez, *Vice Chair*; Noël C. Barengo; Francis A. Hondal *(joined after roll call)*; Natasha Lowell; and Yaffa Popack *(joined after roll call)*.

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

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

2. Approval of Minutes

Committee Vice Chair Gonzalez asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on February 29, 2024. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on February 29, 2024.

3. Action Items

AC1. Internal Audit Plan, 2024-25

Chief Audit Executive Mr. Trevor L. Williams presented for Committee review and approval the Internal Audit Plan for the 2024-25 fiscal year. He remarked on the plan's authority, namely, that Florida Board of Governors (BOG) Regulation 4.002 stipulates that the chief audit executive should develop a risk-based audit plan and that the plan should provide an overview of the audits and other significant activities or engagements planned for the fiscal year. He added that the FIU Board of Trustees Audit and Compliance Committee Charter requires that the Audit and Compliance Committee review and approve the Office of Internal Audit annual plan, and any subsequent changes thereto. Mr. Williams explained that the plan was developed using a systematic risk-based approach with input from University stakeholders and considered a number of different risks, including financial, operational, safety, regulatory, and reputational. He added that certain factors

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were considered as part of developing the plan, such as materiality, regulatory requirements, area of special concern, inherit risk, known exposure, prior investigations, and past audit coverage.

Mr. Williams pointed out that the planned audits include four (4) carryover audits from the prior year's plan in addition to 14 new audits. He explained that the plan details the planned audits through 2029 and aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently. He added that some audits are required either by regulation or contract provisions. Mr. Williams indicated that the plan covers areas within the University, including federal financial assistance, construction, research, performance-based funding, health services operations and partnerships, information technology controls and data security, FIU Foundation, Inc. operations related to pledges, campus safety, and foreign influence. Mr. Williams commented that a plan completion rate of 80 to 90% would be satisfactory and that a certain degree of flexibility was necessary to, with the Committee's approval, advance work that is planned for out years as well as the removal of items that may not have relevance.

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

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Internal Audit Plan for Fiscal Year 2024-25.

AC2. University Compliance and Integrity Work Plan, 2024-25
Chief Compliance and Privacy Officer Jennifer LaPorta presented for Committee review and approval the University Compliance and Integrity Work Plan for the 2024-25 fiscal year. She explained that the plan outlines the goals and objectives of the University Compliance and Ethics Program. She explained that key action items are focused on initiatives and activities that will mitigate risks to the resources and the reputation of the University. She added that the plan and quarterly reports are based upon the seven (7) elements of an effective compliance program as prescribed by the U.S. Federal Sentencing Guidelines.

Ms. LaPorta commented that the plan is structured to include, for each of the seven Program elements, a general definition and standard of what is expected, the ongoing program activities that represent the foundation and infrastructure for each element and workplan activities and initiatives that represent enhancements to the Program's structure for each element. She highlighted planned key enhancement activities related to Program structure and oversight, including: leveraging FIU's comprehensive foreign influence website, which will be significantly updated to reflect changes in federal and state foreign influence obligations and will assist the FIU community with their decision making related to procurement from foreign entities, drone usage, travel, research and academic collaborations and other work activities; development of a risk-based decision matrix for decisions related to foreign travel and activities to ensure consistency in decision making; continuing to facilitate the implementation and process improvement related to compliance with Florida's State foreign influence requirements; development of a drone purchase, acquisition and usage policy and program; implementation of the second year of the three-year compliance communications plan to ensure that decisions around messaging, modality, and frequency are targeted to the University

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community based on function, job level, misconduct trends, and other risk-based audience identification; assessing and updating policies and risk controls to develop educational resources related to Employee Conflict of Interest and Outside Activities Disclosures, Ethics in Purchasing Policy, Institutional Conflict of Interest Disclosures and Gift Acceptance Policy; and convening key University stakeholders quarterly to leverage a more comprehensive governance structure dedicated to privacy considerations throughout the University.

Ms. LaPorta explained that in the plan year, the Compliance Office will be implementing some of the process improvements and sharing guidance gleaned from the three-year policy review with policy owners to ensure policies represent current practices and expectations and that they are updated regularly as changes in the law, operations, or FIU's strategic planning occur. She commented that the Compliance Office has 11 scheduled policy campaigns and communications initiatives in the upcoming year. Ms. LaPorta remarked that the Compliance Office will work with Information Technology to develop an on-line platform to incorporate automation for certain policy development, approval, and review functions. She highlighted objectives regarding training, education, and communications, including executing 26 scheduled compliance campaigns, executing a comprehensive athletics compliance rules education plan, executing a comprehensive health affairs compliance training plan, and reevaluating and updating the New Employee Experience training to ensure it captures the key elements of FIU's Compliance Program and new requirements and expectations as they emerge. Ms. LaPorta commented on objectives pertaining to risk assessment, measurement and monitoring, including conducting and facilitating 10 distinct compliance reviews and risk assessments, working with the Office of General Counsel and the Office of the Provost to design and implement a prohibited expenditures monitoring/assessment plan, and continuing to partner with the Office of Internal Audit to launch and manage the Panther Enterprise Risk Management Platform.

Ms. LaPorta stated that in the upcoming plan year the Compliance Office will be researching and selecting a replacement platform for the Ethical Panther Hotline that will meet the evolving need for a systematic root cause analysis of hotline reports, improved user-interface, and a more automated workflow for investigation and resolution. She added that the Compliance Office will also be developing investigation guidance for those individuals who are determined to be the point of contact for the review and investigation of complaints that originate through the Ethical Panther Hotline. She added that said guidance document will serve as a resource to outline the expectations for resolution of hotline reports that are addressed throughout various departments. Ms. LaPorta indicated that the Compliance Office will also be working with Human Resources and the Office of the Provost to develop a consistent corrective action program for foreign influence workflows and to determine appropriate escalation and consequences for employees not fulfilling their own compliance responsibilities.

Trustees engaged in a discussion regarding foreign influence. Ms. LaPorta commented that a greater amount of time within the Compliance Office is devoted to foreign influence concerns. She added that the Compliance Office is in the process of recruiting a risk professional who will be dedicated to working full time on foreign influence issues. University President Kenneth A. Jessell remarked on the work of the Florida Board of Governors in terms of foreign countries of concern. Senior Vice President for Research and Economic Development and Dean of the University Graduate

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School Andres G. Gil pointed out that the National Science Foundation (NSF) will have five (5) foreign influence related trainings that will become effective soon and will be required for all faculty in all universities that have $50M or more in research. Vice President for Information Technology and Chief Information Officer Robert N. Grillo commented on an application that runs on the network that flags sensitive data and then routes said data to the relevant department for review. Ms. LaPorta explained that the University's foreign travel program requires that all FIU faculty, staff, students, and other personnel traveling abroad on FIU-sponsored trips, or for any international travel on behalf of FIU, are required to read and acknowledge their understanding of the guidance for international travel and to also undergo a process of answering certain risk-based questions about the travel and activities. She added that a percentage of said travelers get flagged for individual export control review and compliance review, including those traveling to a country of concern or those engaging in certain activities or meeting with certain people when they travel.

Ms. LaPorta indicated that increased reporting through the Ethical Panther Hotline can be attributed to increased awareness of the reporting mechanism and is not a result of the nature of the reports trending to significant misconduct.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Compliance and Integrity Work Plan for Fiscal Year 2024-25.

4. Discussion Items
4.1 Office of University Compliance and Integrity Quarterly Report
Ms. LaPorta presented the Office of University Compliance and Integrity quarterly report. She indicated that the Compliance Office worked with the Office of General Counsel to gather the information necessary for them to review and determine reportable gifts and contracts for state and federal reports that were submitted in January. She pointed out that, in March, the Compliance Office initiated and completed a compliance assessment of international shipping. Ms. LaPorta remarked that the Compliance Office also worked closely with the Office of General Counsel, Office of the Provost, and the Office of Research and Economic Development to address BOG guidance issued in October related to the requirement to obtain Board of Trustees and BOG approvals prior to hiring individuals from or engaging in activities with countries of concern. She commented on working with the Office of General Counsel to interpret National Collegiate Athletics Association (NCAA) Name, Image, and Likeness (NIL) guidance as it applies to the FIU community, Board of Trustees, and other FIU associated Boards.

Ms. LaPorta mentioned that the third quarter also marked the wrap up of the Compliance Office's three-year University wide policy review. She commented on the launch of the first in a series of Health Insurance Portability and Accountability Act (HIPAA) job-specific training modules. She added that new workforce members are required to complete said training modules commensurate with their role and responsibilities. She remarked on efforts to report back to the BOG by July 1 relating to the University's compliance with the BOG Regulation regarding prohibited expenditures.

4.2 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 digital brand

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management and controls over protected information. He stated that audit of digital brand management confirmed that good controls for development of policies regarding accessibility and digital communications were demonstrated. He indicated that actions required for improvement included, implementing a schedule to review and update the Digital Communications Standards policy to align with evolving business needs and technological advancements and establishing a centralized website launch process to ensure adherence to University branding standards and to facilitate monitoring for compliance, functionality, and obsolescence. He stated that the audit offered six (6) recommendations. Mr. Williams stated that the audit of controls over protected information confirmed that the University has a functioning incident response framework. He indicated that actions required for improvement included, refining the Incident Response Plan to incorporate some missing essential characteristics, improving the post-event incident reporting, enhancing employee training strategies to ensure all relevant personnel have been identified for training, and appointing PCI Compliance liaisons across units to ensure consistent compliance with standards. He added that the audit offered 22 recommendations across 11 units.

Mr. Williams commented that there are currently seven (7) audits that are in various stages of completion. He mentioned 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, seven (7) such complaints were received and eight (8) have been closed. Mr. Williams indicated that the Office of Internal Audit developed a collection of queries scripts that are utilized in performing audits and other non-attest engagements on an ongoing basis. He added that OIA communicates anomalies observed from the queries to the appropriate personnel for them to investigate and provide an explanation.

Mr. Williams commented on the process for OIA to undergo an independent Quality Assurance Review in the fall. He added that the three-person team of independent reviewers has been identified. He pointed out that professional standards require that annually, he communicate to the Board of Trustees whether management has accepted a level of risk that may be unacceptable to the organization. He added that said risks include those 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. Mr. Williams noted that the risk assessment process and particularly management's response and implementation of corrective actions to audit findings provide awareness of whether management has accepted any risk that is of the level or type previously described. Mr. Williams added that, based upon said processes, he was not aware of any instance where management has accepted a level of risk, as described above, that may be unacceptable to FIU. Mr. Williams further assured the Committee that if he were aware of any such instances, that he would have duly informed the Committee.

Mr. Williams noted that after 28 years at FIU, Mr. Manuel (Manny) Sanchez, Assistant Audit Director, retired on April 1, 2024. Mr. Williams added that, through a competitive selection process, Ms. Emily Murillo joined the Office of Internal Audit as the Senior Auditor on April 15, 2024.

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5. New Business

5.1 Office of Internal Audit 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, 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 Mr. Williams. Committee Chair Rowe indicated that Mr. Williams commented on the positive interactions with University leadership. Committee Chair Rowe added that Mr. Williams stated that he has not encountered instances where units or individuals have been uncooperative with the audit and investigations process and that he continues to have access to the resources and information needed. Responding to Committee Chair Rowe, Mr. Williams indicated that he had noting further to bring to the Committee's attention regarding the audit process.

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 Wednesday, June 5, 2024, at 9:11 AM.

Office of Internal Audit

Office of Internal Audit Status Report

Board of Trustees   **September 12, 2024**

Date: September 12, 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 status update on our Office's activities since our last update to the Board of Trustees Audit and Compliance Committee on June 5, 2024.

Projects Completed

Audit of Post-Tenure Faculty Review Process

We completed an audit of FIU's Post-Tenure Faculty Review ("PTR") Process as of June 30, 2024. In summary, our audit determined that management has established formalized procedures for conducting post-tenured faculty reviews. The University's framework, which includes regulation and procedures that were implemented to operationalize the process is generally compliant with Board of Governors Regulation 10.003, with a few exceptions, as detailed in the report. Further, given the nascency of the University's process at the time of our audit, naturally, we identified opportunities to improve the process going forward as it matures. We offered seven 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:

- Conducting regular reviews of the PTR Standard Operating Procedures to ensure ongoing alignment with current practices and regulatory requirements.
- Ensuring that the cutoff for excluding administrative faculty is thoroughly documented in both the Standard Operating Procedures and the University's Regulation and Procedures, and that any exceptions granted to tenured faculty

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members are transparently disclosed to the University President and the Board of Trustees.

- Assuring consistency and completeness in the Chair and Dean evaluations, particularly regarding the inclusion of the Chair's Table for Faculty Assignments.
- Developing standardized criteria and performance guidelines for annual evaluations of administrative faculty, including a clear deadline, to enhance clarity and accountability in the review process. Ensuring that the criteria establish measurable outcomes for ratings.
- Revising the University Regulation and Procedures to provide clarity on which administrative faculty members are excluded from the post-tenure faculty review process.

Audit of Student Housing

We completed an audit of student housing for the period of July 1, 2022, through December 31, 2023. Our focus was to determine whether internal controls over revenues and expenses were in place, and whether processes to ensure student safety were in place and were adequate and effective. Further, we reviewed the operations to ensure its practices aligned with University policies and procedures, and applicable laws, rules, and regulations.

In summary, our review concluded that the Department of Housing and Residential Experience ("Housing") has established internal controls and processes for the areas in scope. We found that, generally, controls related to revenues and expenses are designed well and are functioning effectively, while there is a need to enhance the effectiveness of other controls broadly related to safety and building maintenance systems. We offered nine recommendations to address the issues identified in the audit. Management has agreed to implement all recommendations offered and has already implemented some. Some examples of how controls could be strengthened include:

- Ensuring that all inspection violations pertaining to elevators, fire alarms, and boilers are resolved in a timely manner.
- Creating and implementing detailed operating procedures that include key management processes, including conducting comprehensive reconciliations of key inventory, updating the housing management system, and training staff.
- Ensuring that all lockboxes are properly secured with a key and the key is safeguarded.
- Working with the Facilities Management Department to ensure that all inoperable surveillance cameras are timely repaired.
- Establishing operating procedures and performing training sessions for maintenance mechanics on how to manage work orders.

**Continuous Auditing of Selected Processes for the Period
July 1, 2022, through March 31, 2024**

As part of our ongoing commitment to ensure the effectiveness of internal controls across the University, we perform continuous audits across various departments and units. Continuous auditing involves the regular, systematic review of processes and controls to identify opportunities for improvement and to ensure compliance with policies and regulations. Through this process, we focus on specific areas of risk and concern to identify anomalous transactions and "red flags." This report covered transactions that were either initiated or approved between July 1, 2022, and March 31, 2024, depending upon the test objectives.

We have communicated the results of our tests to the appropriate Business Unit leader of the organizational area where we found the exceptions for their follow-up. Additionally, we have communicated our findings to the appropriate University staff whom we have identified as having oversight of the process(es) that were affected.

Work in Progress

The following ongoing audits are in various stages of completion:

Ongoing Audits

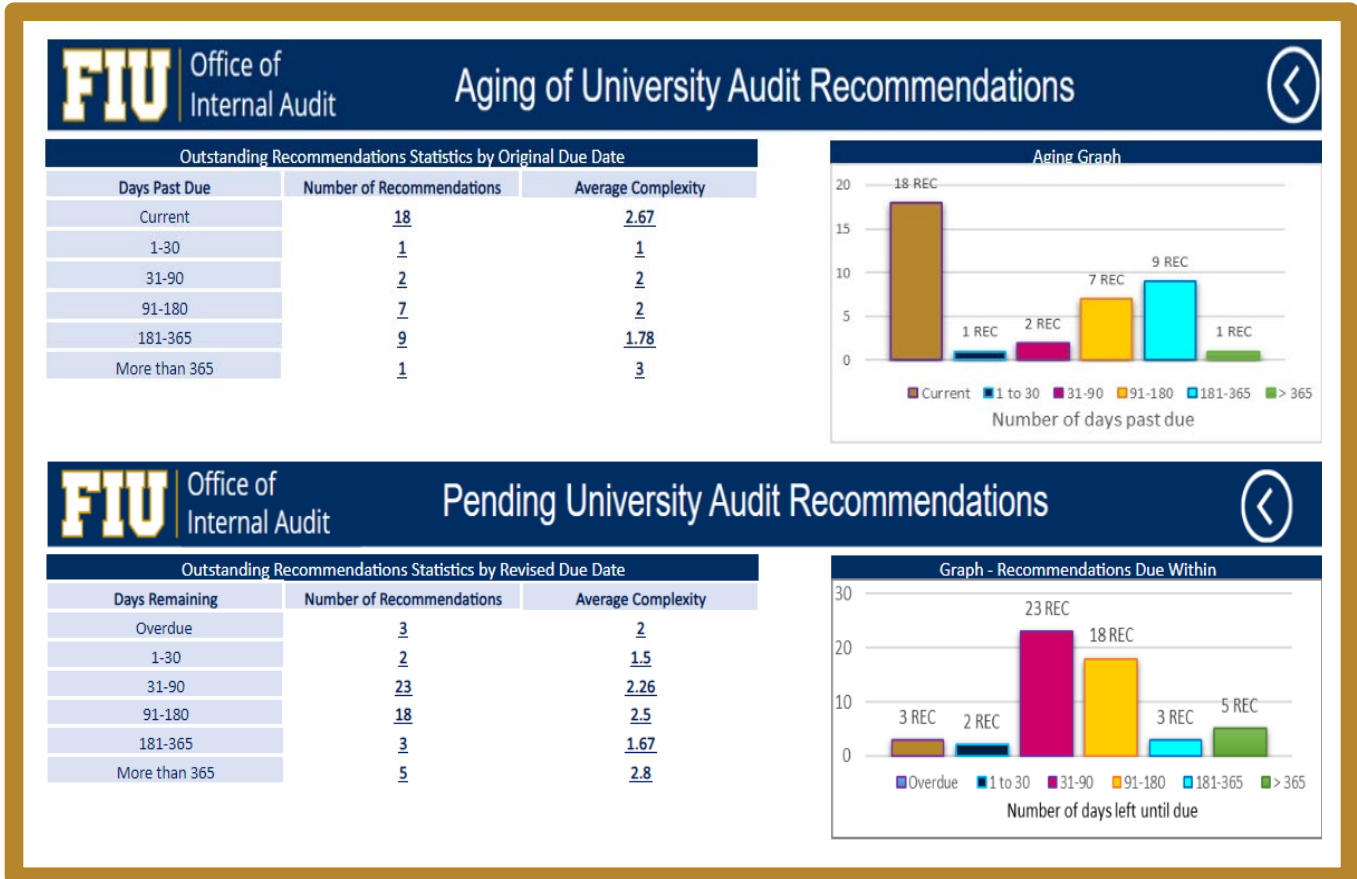| Audits	Status
Background Checks – Volunteers and Third Parties	Fieldwork in progress
Campus Safety	Fieldwork in progress
Capital Construction Project Administration and Funding	Drafting report
Foundation – Pledges Receivable and Collection	Fieldwork in progress
Grading Integrity Management	Drafting report
Information Technology Vendor Management	Fieldwork in progress
Physician Assistant Program IT Controls	Fieldwork in progress
Continuous Auditing	Fieldwork in progress

University management utilizes the OIA Panther Audit Platform to update and report the status of prior audit recommendations. Thereafter, OIA staff performed a substantive examination of the accompanying documentation and/or revised process to validate the status of the recommendation as reported by management. The outcome from our auditing efforts results in either acceptance or re-characterization of the reported status.

Since our last report to the Committee on management's progress towards completing past audit recommendations, there were 81 recommendations due for implementation as of June 30, 2024. Based on the work performed, we have concluded that 60 of said recommendations (74 percent) were completed, 16 (20 percent) were partially implemented, and 5 (6 percent) were not implemented by their expected due date.[1] Management has provided expected completion dates for all recommendations that were not completed. (See the chart below on the 18-months lookback on the rate of implementation of prior audit recommendations and the table and revised plans of action to complete the outstanding recommendations along with due dates starting on page 6.) We thank management for their cooperation and encourage continued improvement.

Prior Audit Recommendations Implementation Rate (18-Month Lookback)

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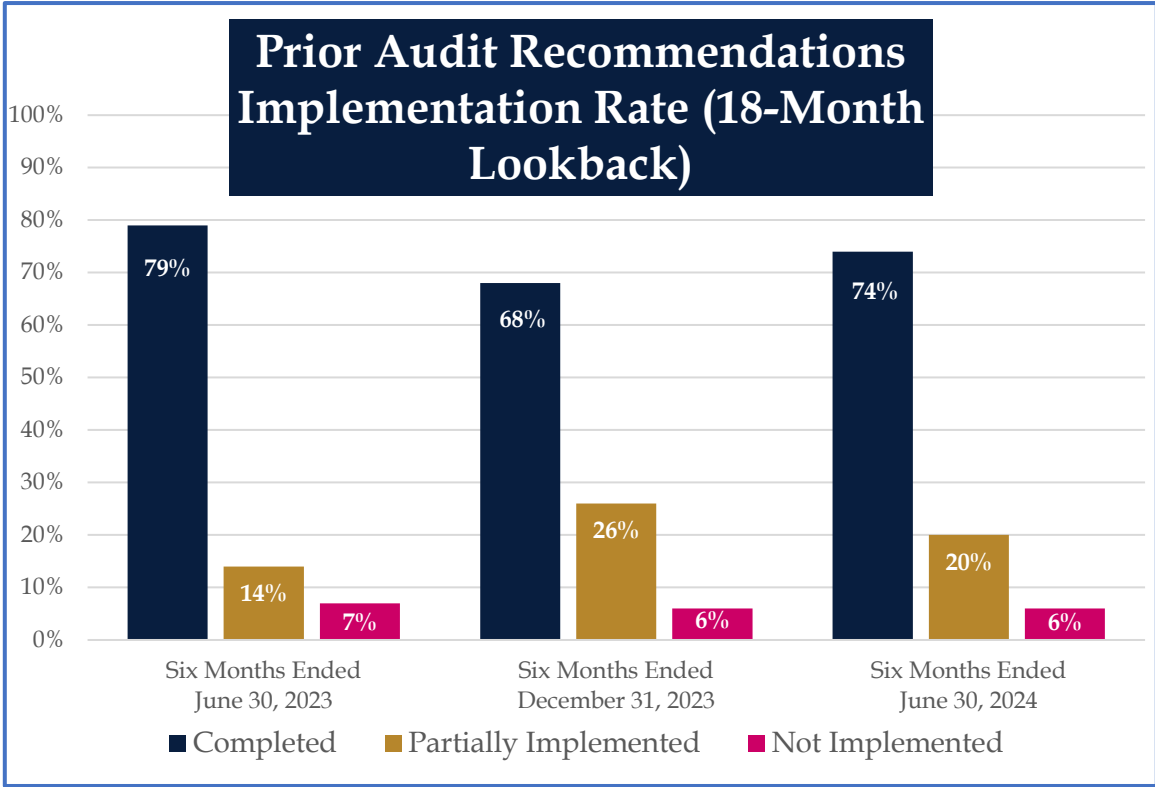
[1] After the June 30, 2024, cutoff, management took efforts to address the outstanding recommendations, resulting in 76 percent being completed, 20 percent being partially implemented, and 4 percent not implemented.

The following graphs display an aging of outstanding audit recommendations as of June 30, 2024, as reflected in the Platform, indicating the number of days delayed for those recommendations past due and the number of days remaining before due for implementation for recommendations with a revised due date.

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

Outstanding Recommendations Statistics by Original Due Date

Days Past Due	Number of Recommendations	Average Complexity
Current	18	2.67
1-30	1	1
31-90	2	2
91-180	7	2
181-365	9	1.78
More than 365	1	3

FIU | Office of Internal Audit — Pending University Audit Recommendations

Outstanding Recommendations Statistics by Revised Due Date

Days Remaining	Number of Recommendations	Average Complexity
Overdue	3	2
1-30	2	1.5
31-90	23	2.26
91-180	18	2.5
181-365	3	1.67
More than 365	5	2.8

AUDIT RECOMMENDATIONS FOLLOW-UP January 1, 2024 – June 30, 2024				
Areas Audited	**Total Due for Implementation**	**Implemented**	**Partially Implemented**	**Not Implemented**
Conflict of Interest and Related Party Transactions	1	1		
IT Controls Over Procurement Services	2	2		
Media Sanitization Guidelines and Controls	2	2		
Panther TECH Operations	8	8		
Performance Based Funding and Emerging Preeminent Metrics Data Integrity 2022	2	2		
Post-Tenure Faculty Review Process	3	3		
Student Housing	5	5		
Student Safety- Hazing Prevention	6	6		
College of Arts, Sciences & Education Internal Controls	5	1	2	2
Controls Over Protected Information	22	18	3	1
Cybersecurity Prevention and Detection Controls-Ransomware	2		2	
Digital Brand Management	3	2	1	
Facilities Assessments and Deferred Maintenance	2	1		1
Natural Disaster Preparedness and Response	2		2	
Payments to Separated Employees	9	3	5	1
South Beach Wine and Food Festival Operations	7	6	1	
Totals	81	60	16	5
Percentages	**100%**	**74%**	**20%**	**6%**

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

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

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

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

Original Target Date: July 3, 2023   New Target Date: January 6, 2025

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

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

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

Original Target Date: August 24, 2023   New Target Date: April 30, 2024[2]

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[2] This recommendation was subsequently partially implemented as of July 19. 2024.

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

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

   Action Plan to Complete:
   The iPads have been added to School.apple.com, which is the initial step for JAMF. The iPads are currently being used for research at participants houses. The CCF technician is working on getting the iPads added to JAMF. However, this can only be done when the participant returns the iPads after their research. The projects take a few weeks to a few months to complete per family. This will be an ongoing process but will provide an update in two months.

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

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

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

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

   Original Target Date: August 24, 2023   New Target Date: April 30, 2024[3]

| **Controls Over Protected Information** |
| **(March 29, 2024)** |

1. Audit Issue: **Incident Response Planning** (Recommendation #1.11)

   Recommendation:
   Periodically review all current contracts, including Direct Support Organization contracts, to ensure that PCI language is embedded, and that AOCs are received from units and reviewed annually.

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[3] This recommendation was subsequently partially implemented as of August 1. 2024.

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Action Plan to Complete:
The PCI team has requested and reviewed AOCs from existing vendors on file including those under the DSO's and reviewed if PCI language is embedded in the contracts. We will be working with the Office of General Counsel to evaluate the agreements which do not contain the PCI language to determine which is the best course of action to take from a risk perspective.

Original Target Date: June 30, 2024   New Target Date: October 31, 2023

2. Audit Issue: **Incident Identification** (Recommendation #2.3c)

    Recommendation:
    Conduct regular access audits to review user accounts, permissions, and privileges to identify any unauthorized or outdated access rights.

    Action Plan to Complete:
    On a periodic basis all Athletic Training Staff is evaluated to confirm proper entry of PHI. Access to the web-based platform is also crosschecked to confirm the appropriate users have access to the software.

    Original Target Date: June 15, 2024   New Target Date: December 31, 2024

3. Audit Issue: **Data Loss Prevention** (Recommendation #2.4f)

    Recommendation:
    Schedule regular reviews of DLP reports to stay informed of potential incidents or policy violations.

    Action Plan to Complete:
    The Student Financials area was not aware DLP reports existed as no communication was received notifying our staff that these reports were being provided and intended to be reviewed for potential incidents or policy violations. SFSS believes there should be an established, comprehensive process in place to timely communicate the existence of reports and how to report/escalate findings or questionable items noted. The Student Financials area can work with DoIT to develop a process to ensure the reports available are reviewed and appropriate action is being taken for the findings.

    Original Target Date: May 1, 2024   New Target Date: May 1, 2024[4]

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[4] This recommendation was subsequently implemented as of July 23, 2024.

4. Audit Issue: **Incident Identification** (Recommendation #2.5)

Recommendation:
Work with the appropriate unit heads to identify contacts to send notifications to when a DLP report is uploaded into the DLP SharePoint repository.

Action Plan to Complete:
We have developed an enterprise DLP notification process where managers will receive DLP notifications and have the ability approve the DLP event. This will provide a workflow and documentation on DLP events reviewed.

Original Target Date: July 30, 2024   New Target Date: August 9, 2024

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

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1. Audit Issue: **Disclosure of Supplier Conflicts of Interest** (Recommendation #2.4)

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

Action Plan to Complete:
We are working with CASE HR to see how we can fix the issue. We have requested a report from HRIS (PantherSoft) to create a biweekly report to be sent to CASE HR with the employees' and their supervisor's information. This would be to check which employees have not submitted their hours in the last two weeks. We are pending the report. The ticket information is the following: REQ00295204.

Original Target Date: September 1, 2023   New Target Date: August 16, 2024

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

Recommendation:
Ensure the timely remediation of vulnerability reports.

Action Plan to Complete:
I am requesting an extension for this audit item, since there is an issue with the Tenable website/reports. The last two reports we received only have a select amount of lab machines. We have pushed the fix for the items with critical alerts. Most of the critical alerts were for Apache log4j item, an old version of WinSCP, outdated Oracle

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Java. We are unable to check our other machines since the servers are down. I brought this up to the Security team and they are working on a fix for CASTIC's computers. We only see a handful of PANTHER machines, no AD. Most of the Apache Log4j critical vulnerabilities were ccmcache, which were removed with a PDQ Deploy package to remove from the machines. WinSCP, Oracle Java, and Adobe reader updates were pushed. We ran Windows updates. We will continue updating the vulnerabilities after the issue is resolved.

Original Target Date: September 1, 2023   New Target Date: August 2, 2024

Digital Brand Management
(March 28, 2024)

1. Audit Issue: **Social Media** (Recommendation #2.2)

    Recommendation:
    Finalize and implement a social media policy to provide units with guidance on the use of social media and facilitate oversight.

    Action Plan to Complete:
    Policy is drafted, we are finalizing the process.

    Original Target Date: April 1, 2024   New Target Date: August 30, 2024

Facilities Assessments and Deferred Maintenance
(August 7, 2023)

1. Audit Issue: **Preventive Maintenance Schedule** (Recommendation #1.3)

    Recommendation:
    Ensure all assets are included in VFA.

    Action Plan to Complete:
    The Purchase Order for the onsite Facilities Condition Assessments [FCA] to be done for FMD was issued. The onsite FCA's are scheduled to be completed by Gordian/VFA from May 20th through May 24th. Once Gordian/VFA has completed those onsite Facility Condition Assessments, they will import the collected data into our VFA software database. We expect a new completion date of 9/30/24.

    Original Target Date: June 30, 2024   New Target Date: September 30, 2024

Natural Disaster Preparedness and Response
(November 2, 2023)

1. Audit Issue: **Fire Extinguishers** (Recommendation #1.1)
   Recommendation:
   Ensure that all required fire extinguisher inspections and servicing are timely completed.

   Action Plan to Complete:
   Due to unforeseen circumstances, the expected completion date has been extended. Nonetheless, EH&S continues to work diligently to catch up and get back on track.

   Original Target Date: April 15, 2024   New Target Date: September 30, 2024

2. Audit Issue: **Fire Extinguishers** (Recommendation #1.3)

   Recommendation:
   Explore implementing a fire extinguisher inspection management solution to facilitate the inspection process and improve record keeping.

   Action Plan to Complete:
   Inspection management solution is live and partially implemented; however, this recommendation cannot be fully implemented until Recommendation 1.1 has been completed.

   Original Target Date: January 31, 2024   New Target Date: September 30, 2024

Payments to Separated Employees (November 15, 2023)

1. Audit Issue: **Policies, Procedures, and Controls** (Recommendation #1.1)

   Recommendation:
   Perform a comprehensive legal and operational review of FIU Policy 1710.280 *Separations from Employment* and align said policy with the Florida Statute 215.425

   Action Plan to Complete:
   The review process to create a new policy has begun for FIU Policy 1710.280 to align with Florida Statute 215.425. We have a draft but still needs additional work.

   Original Target Date: February 15, 2024   New Target Date: July 31, 2024

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2. Audit Issue: **Employment Contracts, Separation Agreements, and Letters**
    (Recommendation #2.2)

    Recommendation:
    Ensure all employment contracts, separation agreements, and notice period payments comply with FIU Policy 1710.280 *Separations of Employment* and Florida Statute.

    Action Plan to Complete:
    The Office of General Counsel has started reviewing the policies to make sure FIU policies comply with Florida Statute.

    Original Target Date: February 15, 2024   New Target Date: July 31, 2024

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

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

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

    Original Target Date: December 15, 2023   New Target Date: July 31, 2024

4. Audit Issue: **Separation From Employment/Transfer Clearance Form**
    (Recommendation #4.2)

    Recommendation:
    Update the Separation from Employment/Transfer Clearance Form to include only pertinent checklist items and a method to report outstanding items. Consider including instructions and contact information for checklist items.

    Action Plan to Complete:
    We have reviewed the form and have created specifications to develop an on-line form within PantherSoft HR and is it in queue for development. As a result of the new online form, we are going to address the audit recommendations.

Original Target Date: February 15, 2024   New Target Date: June 30, 2025

5. Audit Issue: **Overpayments and Employee Debt Collection** (Recommendation #5.1)

    Recommendation:
    Monitor the causes of overpayments and use the data to gain insight on process improvements and provide departments with focused training and/or a basis for ensuring accountability.

    Action Plan to Complete:
    We have updated the spreadsheet used to track all overpayments to include the following fields: Department, Business Unit, Salary Admin Plan, and Contract type if applicable. These fields have been added to better identify reasons for overpayments, responsible unit and identifying trends to create targeted trainings. We will be analyzing the data in June to identify pertinent topics and prepare trainings before the beginning of the Academic year. We have collected the overpayment data through end of fiscal year (06/30/2024) and an analysis will be completed to create a training plan for Fall 2024.

    Original Target Date: February 15, 2024   New Target Date: September 30, 2024

6. Audit Issue: **Security Continuous Monitoring** (Recommendation #5.2)

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

    Action Plan to Complete:
    Going forward the Payroll Department will communicate by certified letter only in cases where the wages are being collected from remaining wages when the payout is not enough to collect. (Overpayment collection procedures have been updated). We are working with the Office of the General Counsel to revise regulation 1111 - Employee Debt Collection. As of June 30, 2024, we are still in the process of revising the Policy. Once final edits are complete, it will be submitted to General Counsel for Final review and Approval process.

    Original Target Date: December 15, 2023   New Target Date: September 30, 2024

1. Audit Issue: **Controls Over Payroll Administration** (Recommendation #3.2)

    Recommendation:
    Perform a verification and validation routine, at established intervals, to ensure flexible time information is accurately documented.

    Action Plan to Complete:
    SOBEWFF has implemented a SharePoint central repository for the tracking of accrued flextime during the Festival and the use of it in the proceeding months. The submission of flextime is sent via e-mail to Senior Director and AVP for review and approval. The form can be located here:
    SOBEWFF Flex Time Submission Form (sharepoint.com)

    In addition, for ease of use, a Power App that can be accessed as a mobile app or an "add-in" to Microsoft Teams is available. This app functions the same as the form that can be accessed via the Microsoft List app or via browser. Departmental Guidelines have been updated to reflect the changes in the procedure for Flex Time tracking, submission, approval, and use.

    Original Target Date: June 30, 2024   New Target Date: July 31, 2024[5]

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. Since our last quarterly report to the Audit and Compliance Committee, we have received one (1) such complaint and have evaluated the significance and credibility of said complaint. In addition, we have closed out two (2) other investigations that were ongoing at the time of our last update to the Audit and Compliance Committee in June. If a complaint is determined to be significant and credible, I have informed the appropriate individuals about such complaints.

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

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[5] This recommendation was subsequently implemented as of July 12, 2024.

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Other Matters

The team of independent reviewers who were selected to perform the Quality Assurance Review of the Office of Internal Audit is scheduled to be on site between October 7 and 9, 2024.

There is one vacancy—an Assistant Director Audit.

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Fourth Quarter 2023-2024

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BOARD OF TRUSTEES
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Office of University Compliance & Integrity Quarterly Report

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

The Office of University Compliance and Integrity (the "Compliance Office") is pleased to present the status update for the Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the fourth quarter of FY 2023 - 2024 (April – June).

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

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

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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:

- 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 July 31 deadline. Assumed responsibility for making foreign reporting determinations beginning in the July 2024 reporting period.

➢ 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.

➢ Conducted 132 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.

➢ Drafted and disseminated International Shipment Compliance Notification.

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- ➢ 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.
- ➢ 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.
- ➢ Worked with Office of the Controller on process improvements to the Foreign Travel Workflow.
- ➢ Met with Procurement to discuss controls within the Total Contract Manager system regarding foreign influence.
- ➢ Met with FIU Global to determine status of international agreement platform.
- ➢ Met with Export Controls consultant to discuss program goals in the upcoming year.
- ➢ Met with Office of Provost and Human Resources to discuss the extended research background check for Person of Interest and Courtesy Faculty.
- ➢ Reviewed foreign source onboarding of new vendors and requests for purchases.
- ➢ Worked with FIU Global, Office of Controller and the OGC to draft and disseminate compliance notification regarding international travel.

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
- ➢ Chair of the Policy Committee
- ➢ Chair of the Compliance Liaison Committee
- ➢ Co-Chair of the HIPAA (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

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➢ 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 Professional Licensure Disclosure Committee
➢ Member of the Prohibited Expenditures Workgroup
➢ Member of the Outside Activity/Conflict of Interest Workgroup
➢ Member of the Digital Accessibility Working Group
➢ 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 Clinical Informatics Committee
➢ Participant in the Red Flags/Identity Theft Prevention Program Update Group

Athletics Compliance Oversight and Initiatives

➢ Posted financial aid.
➢ Disseminated extension per diem reminders to coaches for Men's Basketball, Women's Softball, Women's Beach Volleyball, and Women's Track.
➢ Completed the National Collegiate Athletic Association (NCAA) sport sponsorship revenue distribution form.
➢ Scheduled scholarship renewal meetings with head coaches and distributed renewals prior to departure of student-athletes.
➢ Prepared National Letters of Intent for signing.
➢ Finalized summer school grant-in-aid rates.
➢ Provided summer book list to Student-Athlete Academic Center (SAAC) for distribution.
➢ Completed transfer assessments, conducted daily full-time enrollment checks, and obtained final verification form from colleges for graduates.
➢ Sent memo to Sports Medicine requesting potential hardship waivers.
➢ Provided weekly Initial Eligibility Center and Admissions updates and forwarded Eligibility Center Newsletter to coaches/staff.
➢ Discussed topics for All Coaches Meeting, attended practice four (4) teams per week, and collected participation lists for Women's Golf, Women's Tennis, Women's Track (indoor), Men and Women's Basketball, and Women's Beach Volleyball.
➢ Reserved computer lab for recruiting test.
➢ Completed JumpForward profiles on incoming freshmen, reviewed practice logs, audited calendar and playing and practice season forms, and updated National Letter of Intent signee info on JumpForward.
➢ Generated Dead Period signs and designated recruiting dates for football.

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> ➢ Audited JumpForward calls for signing period and ensured tracer form information was entered into Cai/JumpForward.
> ➢ Conducted end-of-the-year Compliance meetings with all sports, including New Hire Orientation and monthly Rules Education Sessions.
> ➢ Completed all remaining department rules education sessions (e.g., Business, Marketing) and sport-specific rules education meetings (Football, Baseball, Men's and Women's Basketball).
> ➢ Created Parents Rules education brochure and Booster Rules education brochure.
> ➢ Conducted NIL training sessions, provided BluePrint Collective Education.
> ➢ Provided DI Council updates, including institutional involvement with Student Athlete's NIL activity, incentivizing disclosure for students, and transfer eligibility updates.
> ➢ Met with Van Wagner to discuss a forward-thinking plan for in-house NIL management and with a company to discuss revenue-generating opportunities for NIL.
> ➢ Worked with Influxer to assist with merch sales for students.

Health Affairs Compliance

> ➢ Completed three (3) HIPAA Investigations with associated investigative reports.
> ➢ Conducted meetings and Practice policy review regarding iPad use in the Practice by patients.
> ➢ Conducted Practice Privacy Audit (used annual policy and procedure audit tool).
> ➢ Documented development for HIPAA Committee regarding Office of Civil Rights audits and compliance efforts and participated in the HIPAA Helpline Meeting.
> ➢ Conducted email incident investigation.
> ➢ Presented to HIPAA Committee regarding OCR audits and conducted HIPAA privacy review and approval of Sports Electronic Medical Record (EMR) tool contract.
> ➢ Attended Herbert Wertheim College of Medicine (HWCOM) Infomatics Committee meeting.
> ➢ Prepared and conducted live training for HWCOM workforce members regarding patient complaints.
> ➢ Reviewed and participated in meetings regarding NeighborhoodHELP Thrive Tool.
> ➢ Participated in the Clearwater/Intruno meetings regarding contract renewal and weekly access activity reports and reviewed weekly Intruno reports.
> ➢ Researched new Reproductive Health Care Rules to create and update policies and procedures impacted by the new rules.
> ➢ Researched and developed a document regarding HIPAA and student training.
> ➢ Initiated policy and procedure updates.
> ➢ Conducted CTEK/Clearwater contract review.
> ➢ Community Privacy Officer Compliance meeting.
> ➢ Meeting to discuss policy and procedure for research using de-identification of PHI (Honest Broker).
> ➢ Research current FIU policies and procedures regarding drug and alcohol use on and off camps (FIU events, etc.).

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- ➢ Participated in Alcohol and Other Drug Committee Meeting with presentation of current FIU policies and procedures regarding the same.
- ➢ EMR tool training with Risk Management regarding Medical Records notes.
- ➢ Meeting with Revenue Cycle regarding transfer of documentation between facilities.
- ➢ FIU StatSports Soccer contract review for HIPAA.
- ➢ Meeting with Medical Records regarding patient photos, insurance cards and medical records and provided the privacy requirements.
- ➢ Prepared PowerPoint review regarding authorizations.
- ➢ Reviewed patient requests for Confidential Communications, Restrictions, Disclosures to insurance and other health care providers. Worked with Medical Records Director and drafted responses and approval letters.
- ➢ Meeting and introductions with Baptist/Practice Operations Manager.
- ➢ Conducted Practice facility privacy walkthrough.

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 – Incorporated Policy Working group recommendations into 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 Florida Board of Governors Regulation.

Compliance Office Planning

- ➢ Plans for completion of workplan elements.
- ➢ Senior Coordinator attended Society of Corporate Compliance and Ethics (SCCE) Annual Compliance Conference for Higher Education.
- ➢ Developed position description for new Foreign Influence Manager position.
- ➢ Determined key requirements and initiated research to identify new Ethical Panther Hotline platform providers.

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STANDARDS OF CONDUCT & POLICIES

The 2023-2024 Annual Work Plan includes continuation of the support and resources the Compliance Office provides to Policy Owners in enforcing University policies and procedures, launch of the updated Code of Conduct, oversight of the Policy Working Group and updates to the University Policy Framework and the University's ethics policies related to State Employee responsibilities and obligations.

2023-2024 Policy Development Process

➢ Updating and submitted the FIU Policy Framework and related documentation (FIU Policy Development policy, policy development checklist, DAC and OPS policy review communications) for the senior leadership endorsement process.
➢ Continued work on FIU policy regarding the use and purchase of drones at FIU.
➢ Completed final follow up with policy owners to complete the University-wide three-year policy review initiative.

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:

➢ 1710.103: Domestic Violence Leave
➢ 1710.035: Bereavement Leave
➢ 1710.100: Disciplinary Action
➢ 1710.200: Military Leave
➢ 1710.215: On-Call Pay

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> ➢ 1710.260: Professional Development Leave
> ➢ 1640.015: Providing Notice of Privacy Practices

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 seven 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
> ➢ Incident Response Plan
>> o 100% completion rate

Designed, developed, and issued twelve (12) 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

Conducted live New Employee Experience Compliance and Ethics Training Bi-Weekly

Communications Campaigns and Coordination with Key Stakeholders:

- ➢ International Shipping Procedures
- ➢ Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Notification
- ➢ Compliance Notification Regarding International Travel Procedures

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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 seven (7) trainings and policy acknowledgment campaigns, through escalation.
- ➤ Worked with FERPA Committee to communicate requirements regarding FERPA's application in various educational contexts.
- ➤ Met with HWCOM and Center for Children and Families (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. Launched first training.
- ➤ Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.
- ➤ Worked with Prohibited Expenditures Workgroup to develop tools and education for University community.

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.
- ➤ On a monthly basis, met with Gartner, third party compliance consultant services, to discuss and utilize advisory services and resources for ongoing compliance initiatives (e.g., training, communications, and policy development and framework).
- ➤ Various meetings with FERPA team regarding potential breaches.
- ➤ Met with Incident Response Team, as needed, to manage response to breach incidents.
- ➤ 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.

Scheduled Compliance Reviews and Assessments

- ➤ Participated in Third Party GLBA Assessment
- ➤ HIPAA Review of Patient Privacy Monitoring Reports

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➢ 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 into compliance with federal and state laws and NCAA requirements.
➢ Participation in Task Forces, Committees and Other Compliance Initiatives – Continued participation in a wide variety of groups to both contribute compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.
➢ Partnership and Coordination with Internal Audit – Continued to provide guidance to the Office of Internal Audit regarding compliance-related audits and matters. Based on audit findings, (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development and other mitigation strategies. Discussed Office of Compliance contribution to the Risk Assessment.
➢ Compliance Requirements Matrix - Administered the Compliance Requirements Matrix which includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
➢ Risk Assessment - The enterprise risk assessment conducted by the Office of Internal Audit continued to serve as a guide for the Compliance Office's risk-based approach to prioritizing and addressing University policy and other Compliance requirements.
➢ Export Control Visual Compliance Screenings – Conducted 132 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes.
➢ International Travel Committee – Reviewed and provided recommendations for travel petitions.
➢ International Shipment Review – Conducted twelve (12) international shipping reviews during the reporting period as part of the international shipping review process.
➢ Medical Records Access Monitoring Tool - The Director of Compliance and Privacy for Health Affairs collaborated with key

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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.

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

Compliance Calendar Monitoring

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

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

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> 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.

Plans for Implementing Civil Discourse Recommendations

Annual Update
September 2024

FIU's Preliminary Statement

As a university that encourages critical thinking and educational discussion, FIU has long embraced and supported open-minded civil discourse and free expression. FIU continuously works toward fostering a culture of diversity and espousing different points of view to encourage differing perspectives that promote effective and expansive learning opportunities.

Recommendation 1: **Leadership at each university will operationalize the Board's commitment to open-minded and tolerant civil discourse by promoting, supporting, and regularly evaluating adherence to the principles set forth in the Board's Statement of Free Expression and cultivating a culture of civil discourse in all campus interactions, including academic, administrative, extracurricular, and social dealings.**

Prior to the fall 2022 semester, the President created a taskforce with representation from Human Resources, Strategic Communications, Office of the Provost, Office of Faculty Leadership and Success, Office of General Counsel and the Office of Compliance and Integrity. The taskforce is charged with periodic review, making recommendations for implementation, and reporting to administration. Co-leads of the task force held a planning meeting in January 2024 to add reminders to the Compliance Calendar Matrix in support of planned initiatives and set agenda items. In September 2024, the President will include language within the Fall Welcome Letter sent to all students, faculty, and staff highlighting the university's support for a culture of civil discourse. A full taskforce meeting is scheduled for October 2024. The University Compliance & Integrity Office will report on an annual basis to the Board of Trustees on the status and activities of the taskforce.

Recommendation 2: **The university's Accountability Plan and Strategic Plan include a specific endorsement of the Board's Statement of Free Expression, as well as a clear expectation for open-minded and tolerant civil discourse throughout the campus community.**

Recommendation 2 does not require plans to be submitted to the BOG but is included here for tracking purposes.

Recommendation 3: **Leadership of each university board of trustees, faculty senate, and student government annually review and endorse the Board's Statement of Free Expression (Board's Statement) and commit to the principles of civil discourse.**

In December 2023, FIU's Board of Trustees reviewed and endorsed the Board's Statement and will again be asked to endorse the Board's Statement and renew its ongoing commitment to the principles of civil discourse at the September 2024 Board of Trustees meeting. FIU leadership will ask the Student Government Association (SGA) to review and will strongly encourage them to endorse the Board's Statement in the SGA's October 2024 meeting. Likewise, FIU leadership will ask the Faculty Senate to review and will strongly encourage them to endorse the Board's Statement in the Faculty Senate November 2024 meeting.

Recommendation 4: Each board of trustees conducts a thorough review of current student orientation programs, student codes of conduct, and employee policies and procedures to ensure consistency with the Board of Governors Statement of Free Expression, the principles of free speech and civil discourse, and compliance with section 1004.097, Florida Statutes.

The FIU Board of Trustees conducted a thorough review, as required, and concluded their review at the BOT meeting held on June 15th 2023, with no areas of concern identified.

Recommendation 5: Beginning in the 2022 presidential evaluation and contract renewal cycle, as a part of a president's evaluation, the Chair of the Board of Governors will consult with the board of trustees chair to review the university's campus free speech climate, including adherence to the principles set forth in the Board's Statement of Free Expression, the occurrence and the resolution of any issues related to the university's compliance with substantiated violations of section 1004.097, Florida Statutes, and the implementation of best practices promoting civil discourse.

Recommendation 5 does not require plans to be submitted to the BOG but is included here for tracking purposes.

Recommendation 6: University academic, student affairs, and administrative leaders review student orientation programming, student codes of conduct, and employee personnel policies and procedures to ensure that they contain clear and unambiguous support for the Board's Statement of Free Expression, and the principles of free speech and civil discourse, and that they comply with section 1004.097, Florida Statutes.

FIU has reviewed its orientation program, student code of conduct, and employee personnel policies to ensure that they include an endorsement of the Board's Statement of Free Expression and align with the principles of free speech and civil discourse.

FIU's Employee Code of Conduct serves as a governance document organized to tie Key University policies to FIU's values and incorporates a section on "Academic Freedom and Free Expression" which includes the FIU statement of endorsement. The Code also links directly to the Board's Statement of Free Expression and to Florida Statutes Section 1004.097 – Free Expression on Campus. These concepts are captured in FIU Regulation 110 Expressive Activities in Outdoor Areas on Campus. The Code was acknowledged by all employees and introduced in the New Employee Experience (Orientation) and in ongoing training for employees.

The current Faculty Handbook includes the FIU statement of endorsement and links to the Board's Statement of Free Expression.

Recommendation 7: Implementing the best practices outlined on pages 6 and 7 of the attached report based on the Board's review of university programs and initiatives that effectively promote and support civil discourse. For each best practice implemented, or to be implemented, include a timeline.

VII. The Board of Governors recommends implementing the following best practices based on its review of university programs and initiatives that effectively promote and support civil discourse.

- **Instill the importance of civil discourse, academic freedom, and free speech from day one, utilizing student and employee orientation sessions, public assemblies, and official university documents and communications.**

  To instill the importance of these principles from day one, we have incorporated our clear support within various aspects of our student and employee orientation programs. An official university-wide communication from the President will be sent at the beginning of the 2024 fall semester to articulate FIU's support of the Florida Board of Governor's Statement of Free Expression

- **Schedule and host ongoing, campus-wide forums, dialogues, and debates on various issues and perspectives to promote open discussion, understanding, and learning opportunities.**

  HB 931 requires Florida state universities to establish an Office of Public Policy Events and appoint a Director of Public Policy Events. The university is to host, at a minimum, two group forums or debates in the fall and spring semesters. The events must include speakers on opposing sides and represent widely held views on public policy issues.

  FIU established The Office of Public Policy Events (OPPE) and appointed **Dr. Mireya Mayor** as Executive Director for Strategic Projects and Director of Public Policy Events. OPPE promotes education and encourages civic engagement by organizing open discussions and debate forums about current public policy issues. These issues range in topic and include speakers with differing perspectives and viewpoints. All events are open to the public.

  Two topical events took place in Spring 2024. "The Promise and Potential Pitfalls of Climate Policy" took place on February 22nd focusing on the contention between climate activists raising the alarm about the need for significant climate action while others argue that climate policies are contributing to record-high and volatile energy prices, increasing the risk of civil unrest, food insecurity, migration, and a growing political backlash. The group forum included Susan Glickman (VP, Policy and Partnerships at the CLEO Institute), Prof. Kerry Emanuel (Professor Emeritus, Massachusetts Institute of Technology), Kent Lassman) President and CEO at the Competitive Enterprise Institute) and Andrew Sollinger (Publisher at Foreign Policy Magazine). The second event "A Fair and Free Press?", a debate on the role of media in 2024 politics, was held on April 9th. The debate was moderated by Willard Shepard (Emmy Award winning journalist) and the panelists included Sean Spicer (White House Press Secretary for former President Donald Trump) and Johanna Maska (White House Director of Press Advance for former President Barack Obama).

  Two topical events will take place in Fall 2024. The first event, "Ecosystem vs. Economy: Finding Common Ground in South Florida's Growth"*(Fall, October 2024 – Tentative)*, will be a group forum discussion about the environment and development in South Florida focused on environmental

impact, sustainable development, and economic growth. The second event, "Forum on Internet Regulation: Free Speech with Terms and Conditions" *(Fall, November 2024 – Tentative)* will debate to what extent should the government have regulatory control over the internet, and how do we facilitate the balance between content moderation and free speech on social media platforms?

HB 931 is in alignment with our FIU values as a university that encourage critical thinking and educational discussion. FIU has long supported hosting forums, dialogues and debates on various issues, encouraging differing perspectives that promote an array of learning opportunities. In addition, we will continue to ensure the campus community is aware of mechanisms for reporting instances where they believe free expression is foreclosed. As an example, the Student Orientation highlights the various reporting tools where the FIU community can report concerns regarding civil discourse limitations and restrictions. This includes the FIU Ethical Panther Hotline, FIU's incident reporting website, and the various university offices which have developed mechanisms for reporting potential violations.

- **Foster intellectual diversity by encouraging university leadership to: (1) promote viewpoint diversity and open-minded discussion and debate, and (2) highlight and enforce policies that prohibit programming that excludes participation based on race or ethnicity.**

  (1) FIU's Civil Discourse taskforce continues to operationalize (2) We have existing robust regulations and policies that prohibit discriminatory behavior. We continue to ensure the campus community is aware of reporting mechanisms to capture instances where they believe exclusions based on race and ethnicity are occurring.

- **Avoid disinvitations by developing clear, viewpoint-neutral policies and procedures governing the invitation and accommodation of campus speakers.**

  FIU offers equitable opportunities for speakers as an open forum for all viewpoints. We have established mechanisms for any group that wishes to use university space. The University's premises use agreement, and the terms and conditions used by the Central Reservations Office, require compliance with federal and state law. While the Campus Free Expression Act provides for expressive activities in outdoor areas of campus (as opposed to buildings or other indoor facilities), we note that the University's Board of Trustees, in 2018, approved amendments to Regulation FIU-110 following the enactment of, and to ensure compliance with, the Campus Free Expression Act, Section 1004.097, Florida Statutes. In 2024, the Board of Trustees, at its June meeting, approved several amendments to Regulation FIU-110. Those amendments included adding the word "demonstrations" to the non-exhaustive list of sample activities contained in the definition of "Expressive Activities" and adding a new section to clarify that certain "Expressive Activities" are prohibited from occurring inside of University buildings or University indoor facilities. Thereafter, at its July meeting, the Board of Trustees approved an additional amendment to FIU-110 whereby the hours during which certain expressive activities are not permitted was changed. Those hours are now sunset to 8:00 a.m.

- **Provide targeted educational and professional development opportunities for university administrative employees to reinforce free expression and open-minded debate norms.**

  To emphasize the importance of these principles, the Department of Talent Management and

Development has incorporated the Board's Statement of Free Expression, and the principles of free speech and civil discourse, and their compliance with section 1004.097, Florida Statutes, into New Employee Experience (NEE) and New Faculty Orientation (NFO) beginning in the Fall of 2022. Additionally, the standard statement has been incorporated into the HR News & Updates protocol for release on a bi-annual basis. Moreover, we incorporated the content into the university's leadership programs; Leadership Education Advancement Program (LEAP) and the President's Leadership Program (PLP). Lastly, through the established relationship with all departments' HR communication partners, we present the Statement of Free Expression to the University's HR Liaisons during meetings as an additional point of emphasis at the division, college, and department level.

- **Encourage faculty to establish and maintain a learning environment in their classrooms and offices that supports open dialogue and the free expression of all viewpoints and create processes to evaluate the strength of such environments.**

  The Center for the Advancement of Teaching (CAT) continues to collaborate with the Office of Faculty Leadership & Success (FLS) to offer support sessions and sample syllabi language to help faculty initiate and manage discourse and free expression in the classroom. CAT and FLS will also continue to work with departmental chairs on receiving and handling student reports of classroom experiences that do not support open dialogue. Workshops began in August 2022 and continue.

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FIU | University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

University Compliance Program

Annual Report

2023-2024

THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
Audit and Compliance Committee
September 12, 2024

UNIVERSITY COMPLIANCE PROGRAM ANNUAL REPORT (2023-2024)

ACKNOWLEDEMENTS

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

PURPOSE AND SCOPE

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

PROGRAM DESIGN

The Program is designed and administered, recognizing that building and maintaining a culture of ethics and compliance are shared responsibilities and requires a commitment from all Community Members. The Program is also designed to prevent, detect, and correct misconduct within FIU in

reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines (FSG) and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the requirements of an "effective ethics and compliance program."

FEDERAL SENTENCING GUIDELINES FOR ORGANIZATIONS

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

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

Elements of an effective compliance program

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

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

OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY

Our Staff

Jennifer LaPorta

Chief Compliance and Privacy Officer

Luz Cabrera-Frias

Director of Compliance

Dayanis Borges Garcia

Compliance Manager

Lilia Bourzac

Sr. Coordinator Administrative Compliance

Krysthyna Infante

Coordinator of Administrative Services

Steven Patterson

Director Compliance & Privacy Health Affairs

Kevin Kendrick

Sr. Assoc. Athletic Director

Jimmy Fleming

Director of Athletics Compliance - Eligibility

Octavia Gibbs

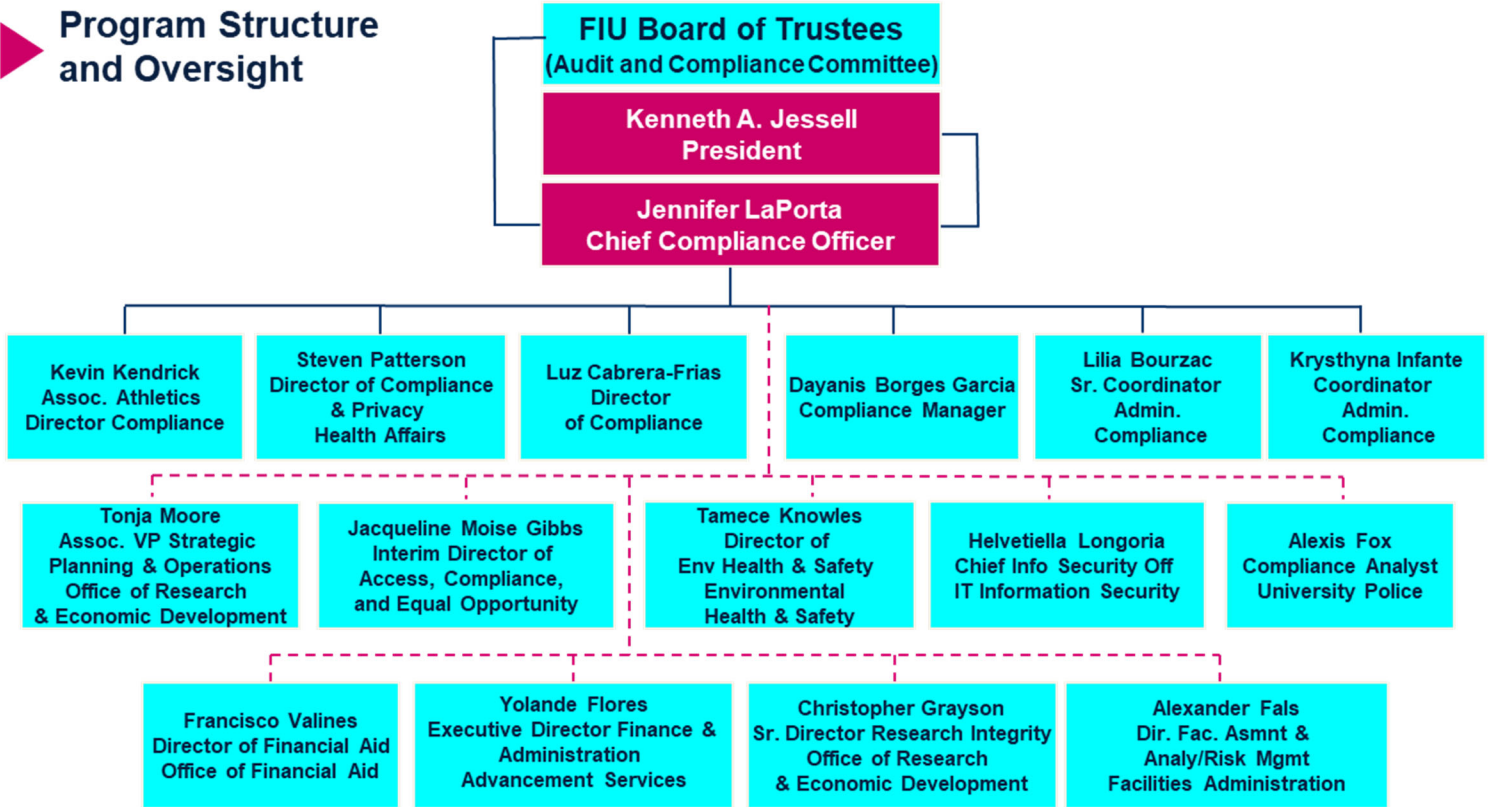Director of Athletics Compliance - Financial Aid

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

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

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

Compliance Governance

Program Structure and Oversight

FIU Board of Trustees
(Audit and Compliance Committee)

Kenneth A. Jessell
President

Jennifer LaPorta
Chief Compliance Officer

Kevin Kendrick
Assoc. Athletics
Director Compliance

Steven Patterson
Director of Compliance
& Privacy
Health Affairs

Luz Cabrera-Frias
Director
of Compliance

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Admin.
Compliance

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Assoc. VP Strategic
Planning & Operations
Office of Research
& Economic Development

Jacqueline Moise Gibbs
Interim Director of
Access, Compliance,
and Equal Opportunity

Tamece Knowles
Director of
Env Health & Safety
Environmental
Health & Safety

Helvetiella Longoria
Chief Info Security Off
IT Information Security

Alexis Fox
Compliance Analyst
University Police

Francisco Valines
Director of Financial Aid
Office of Financial Aid

Yolande Flores
Executive Director Finance &
Administration
Advancement Services

Christopher Grayson
Sr. Director Research Integrity
Office of Research
& Economic Development

Alexander Fals
Dir. Fac. Asmnt &
Analy/Risk Mgmt
Facilities Administration

Human Resources

Internal Audit

Student Affairs

Office of University Compliance & Integrity
Liaison System

Controller's Office

Compliance Office	Athletics	Office of Research and Economic Development	Health Affairs	IT Security	Financial Aid	Exports Controls	Environmental Health & Safety	Clery	Equal Opp. Programs	Advancement

ERM Liaisons

Policy Liaisons

Export Control Liaisons

Privacy Liaisons

Academic Affairs

Office of General Counsel

Foundation

Enrollment Services

The information below reflects the final status on key action items and other compliance activities for the 2023-24 reporting year.

Office of University Compliance & Integrity Annual Report
PROGRAM STRUCTURE & OVERSIGHT

Compliance Office Staffing and Professional Development

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

An assessment of the work and professional needs of the office was conducted resulting in reorganization of jobs within the Compliance Office and a strategic initiative and salary equity request which was approved in the fall of the 2023-2024 fiscal year. As a result, we implemented salary equity increases to retain key talent and approval for two new positions. We hired a Coordinator of Administrative Services in January 2024 and will commence recruiting for a Foreign Influence Manager in September 2024. Our two most senior team members were on six-month leaves of absence for much of the Spring and Summer of the 2023-2024 fiscal year during a time of increased activity related to foreign influence and new Board of Governors (BOG) Regulation compliance efforts. To accommodate these realities, we successfully "frontloaded" our 2023-2024 Workplan initiatives with a goal to complete the more time-consuming activities in the first half of the fiscal year and carried over longer term initiatives to the next Workplan year.

The Compliance Office continues to assess priorities, meet goals, automate systems for efficiency, monitor and evaluate resource needs and make use of committees and resources to improve the program. We will continue to assess and request the resources necessary to meet the evolving breadth of regulation and support needed to maintain compliance in a complex higher education institution. The members of our staff continue to attend and participate in a wide variety of continuing compliance education and training opportunities to stay abreast of recent developments, new legislation and to meet professional certification requirements.

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

The Compliance Office continued to lead and/or participate in several task forces, committees and initiatives including, but not limited to:
  ➢ Chair of the Global Risk and Foreign Influence Task Force

- ➤ Chair of the Institutional Conflict of Interest Committee
- ➤ Chair of the Policy Committee
- ➤ Chair of the Compliance Liaison Committee
- ➤ Co-Chair of the Health Insurance Portability and Accountability Act Committee
- ➤ Co-Chair of the FERPA Committee
- ➤ Co-Chair of the Enterprise Risk Management Group
- ➤ Facilitator of Foreign Influence Workgroups (Foreign Gifts and Contracts; International Cultural Agreements; Foreign Gift Reporting; Screening foreign researchers; Foreign travel; research institutions)
- ➤ Member of the State University System Compliance Consortium
- ➤ Member of the Dean's Advisory Council
- ➤ Member of the Operations Committee
- ➤ Member of Civil Discourse Taskforce
- ➤ Member of the National Collegiate Athletic Association Oversight Committee
- ➤ Member of the International Travel Committee
- ➤ Member of the Drug and Alcohol Task Force
- ➤ Member of the Digital Accessibility Working Group
- ➤ Member of the Professional Licensure Disclosure Committee
- ➤ Member of the Prohibited Expenditures Workgroup
- ➤ Member of the Outside Activity/Conflict of Interest Workgroup
- ➤ Member of Ethics Policies Working Group
- ➤ Member of University Building Access Controls Committee
- ➤ 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 the Red Flags/Identify Theft Prevention Program Group
- ➤ Participant in Clinical Informatics Committee

Compliance Internal Operating Procedures

- ➤ The Compliance Office engaged in effectiveness and process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:
  - • Three Year Policy Review Internal Operating Procedures (updated)

- HIPAA Training Reporting Procedures (under development)
- Compliance Matrix Procedures (updated)
- Visual Compliance Restricted Party Screening (under development)
- Training Notification and Escalation Templates (updated)
- International Shipment Assessment Query Procedures (updated)
- International and US Territories Shipping Procedures (updated)
- Ethical Panther Hotline i-Sight Case Management System Procedures (updated)

Operationalize FIU's Core Values

Made updates to the Code of Conduct to align with changes to policy and new legislation.

Foreign Influence, Export Controls and Global Risk Governance Activities

Overview - As the Federal Government has broadened and refined research security requirements to include foreign influence prevention and export control and begun implementing guidelines for complying with the CHIPS + Science Act and NSPM-33, we have utilized this year to refine and tighten a number of our compliance measures. With respect to the State of Florida's parallel (yet broader in some respects) foreign influence and research security mandate, we now have additional guidance from the BOG on how to interpret some of the screening requirements applicable to research-related personnel. Operationally, University Compliance, Office of Research and Economic Development (ORED), and Office of Information Security continue to partner closely when implementing research security measures, conferring on a regular basis and, as necessary, with the Office of the Provost on measures which specifically impact faculty hiring and academic affairs.

International Travel Authorization Requests Screened
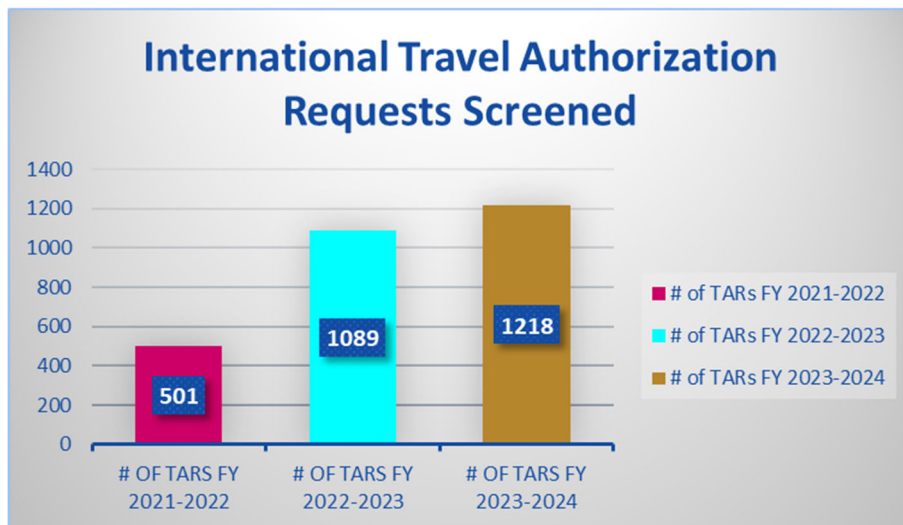
As measured against prior years, we continue to observe a sustained increase in the number of activities and transactions which required both export compliance and research security reviews. This increase was reflected in the substantial number of International Travel Authorization Requests (TARs). For example, 1,218 employees engaging in foreign travel completed export control and foreign influence screening this year (as compared to 1,089 in FY 2022-2023, and 501 in FY 2021-2022). Of those completing the screening, 425 were elevated for further review, research, and consideration by the

Compliance Office which included significant engagement with the international traveler (as compared to 365 in FY 2022-2023, and 184 in FY 2021-2022).

Not surprisingly given the notable increase in federal enforcement efforts, we observed a substantial increase in the level of export control and related research security restrictions and conditions incorporated into federally sponsored grant and contract research agreements, including Department of Defense (DOD) Defense Federal Acquisition Regulation Supplement (DFARS) compliance and equivalent provisions flowed down by Department of Energy, Department of Homeland Security (DHS), National Aeronautics and Space Administration (NASA), and other federal agency sponsors. That said, we have found that as a result of our mandatory training requirements, many of our Principal Investigators most directly impacted by restrictive clauses are becoming increasingly familiar with our compliance requirements and better aligned to facilitate

International Travel Authorization Requiring Substantive Review & Approval by Compliance

	# of TARs FY 2021-2022	# of TARs FY 2022-2023	# of TARs FY 2023-2024
	184	365	425

compliance among their research teams. This is particularly true with respect to foreign national notification and approval requirements as well as data security protections involving Controlled Unclassified Information (CUI). Continued education and training are required as regulatory requirements evolve and increase significantly.
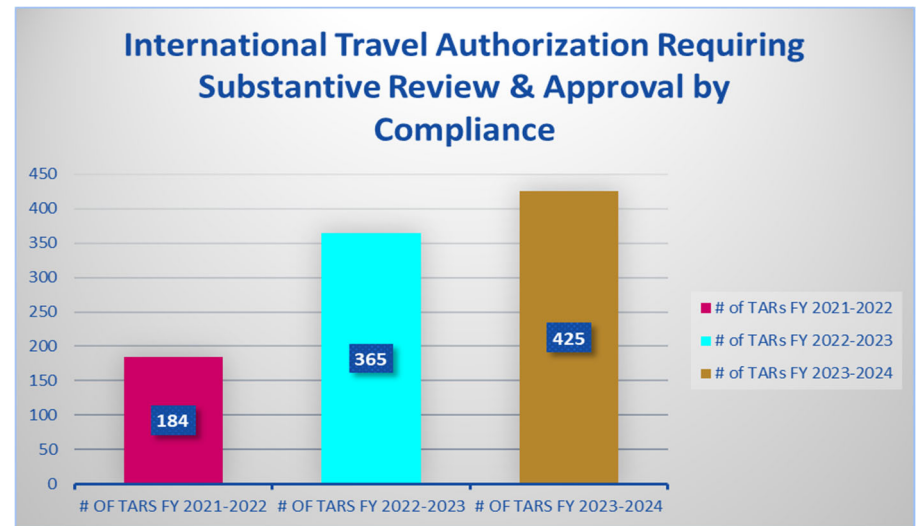
Among this past fiscal year's key foreign influence and export program enhancements and activities, are the following:

Research Security

➢ New Research Security Webpage: We are in the final stages of building out a new Research Security website that provides more robust guidance on this area (Federal and State of Florida) and more effectively and mutually links to our existing related webpages addressing Export Control, foreign influence prevention (Foreign Influence Risk Management – FIRM), Conflict of Interest, and ORED's sponsored research requirements. The idea is that regardless of where the user initially navigates among these more specific topic webpages, they will be mutually linked to FIU's overall research security webpage and guidance so that the entire suite of guidance and instructions are visible with no area inadvertently excluded. This approach reflects the overall federal perspective that research security holistically incorporates numerous compliance elements that inform research, academic and business activities.

➢ Sponsored Program monitoring: In partnership with ORED, we launched our annual review of federal sponsored project grant reviews specifically focused on PI compliance with foreign national notification and approval requirements as set forth in

mandatory compliance plans. As these requirements are now uniformly appearing in both export controlled and non-export controlled (fundamental research) projects, it has become incumbent on FIU to ensure compliance and remediate process deficits.

➤ State of Florida Statutory Requirements: We have significantly built out our screening and evaluation processes involving numerous areas including (but not limited to) the following:

  o Unmanned aerial vehicle (UAV) (Drone) reviews: In partnership with ORED and the Chief Information Security Officer, we implemented a drone purchase and utilization review process, that is designed to proactively meet State cybersecurity requirements. Further enhancements to this process are planned for this fiscal year.

  o Throughout the year, the Compliance and Export Control Offices continued to meet as a team with ORED, Human Resources (HR), the Office of the Provost, Office of International Student & Scholar Services (ISSS) and other stakeholders to further develop and systematize our institutional process for vetting foreign national researchers and graduate students in accordance with Florida statute, particularly in light of new BOG Guidance issued in the Fall of 2023. In addition to expanded restricted party screening of a candidate's affiliations, this process includes expanded publication and credentials review by ORED's Foreign Influence Manager; and where a concern arises based on a candidate's credentials or related documentation, we further vet the candidate through an internal committee review approach. Because of the breadth of the screening requirements in relation to our numerous categories of research positions covered under the statute (compensated and non-compensated), University Compliance and ORED have co-led a significant joint effort to systematize these reviews in a manner which supports recruitment (including foreign national talent) while complying with our statutory requirements.

  o In partnership with ORED's Foreign Influence Manager, we continued to build-out necessary processes for screening applications for research positions by citizens domiciled in Foreign Countries of Concern (FCCs) and/or those with affiliations thereto. These screening enhancements address non-paid Persons of Interest (POIs); undergraduate and graduate students; and utilization of Dimensions, an on-line screening tool that expedites publication and related data searches.

➤ Research Security Training: ORED and Export Controls held a Town Hall briefing with a focus on research security in relation to federal and State requirements, and with a pragmatic focus on how FIU addresses these issues. This year's update will be scheduled for early Spring semester and include a briefing on the recently released NSMP-33 guidelines to federal research agencies that will directly impact institutional stewardship of sponsored research programs.

➤ Updates to Foreign Influence and Export Control Websites: The Office of Compliance continuously updated these websites to reflect changes in requirements and updated workflows, so our University Community has relevant and effective guidance regarding their compliance responsibilities.

Export Control

➤ Technology Control Plans (TCPs): Export Controls established numerous TCPs on sponsored research projects requiring export control safeguards, all of which require export control training for the PI and research team members. As many of these projects also flowed down data security requirements, we coordinated this TCP process with ORED's and Information Security's data management compliance functions.

- International Travel Requests (TARs): We continued to screen every international TAR and to conduct additional screening and review for those having a potential export control and/or research security concern. These additional reviews include an extra layer of due diligence inquiry with the traveler to support compliance with Federal and State requirements for all TARs for travel to an FCC.

- Internal Shipment Reviews: We continued to review and monitor outbound international commodity shipments for export licensing requirements through our International Shipment Request Form, as well as temporary exports of hand-carried instruments associated with international field research (as separately flagged in TAR requests). We met with Mail Services to discuss updates to the international shipping process to include the new process for reviewing of shipments/mailings to U.S. territories. Additionally, we met with the Business Services team to discuss the processes for accepting international shipments via RICOH for shipments on behalf of FIU, in order to identify potential controls that can be put in place regarding export control review.

- Visa candidate reviews: Our process continued for proactively reviewing visa candidates for potential deemed export exposure (access to controlled technology in the research environment). In particular, these reviews not only focused on technology sharing, but on foreign influence prevention from the Federal and State perspectives. Toward this goal, we liaised closely with ORED's Foreign Influence Manager to conduct affiliation screenings and reviews on candidates from FCCs as defined by the Florida statute; and where a concern arose, we coordinated further review and response with ORED's leadership team. The Federal authorities continually update their lists of entities of concern within the FCC's, such that our processes track these updates on a real-time basis for screening purposes.

- International visitors individual/delegations: In partnership with FIU Global, we continued our process of screening and reviewing international visitors to campus specifically designed to proactively identify parties of concern from a research security perspective and minimize the risk of IP and export control exposure where the visit would involve a STEM or related laboratory. When concerns arose, we addressed them jointly for resolution with our partners in FIU Global.

- Licensing: Given FIU's robust programs in forensic science technology, some of which involve international engagements, we continued to partner closely with the Global Forensic and Justice Center (GFJC) and ORED to proactively identify where international trainings might require Department of State International Traffic in Arms Regulation (ITAR) defense service authorizations. Where required, the Office of Export Control facilitated the DSP-5 license application process with FIU's Empowered Official.

- Export Control Training: This year we selectively focused on training higher risk research groups and operational teams with international activities (Marine Ecology and Acoustics; CIARA – Center of Internet Augmented Research & Assessment; new leadership with College of Engineering; and FIU Purchasing). This year's training program will incorporate key regulatory updates and process enhancements to existing online training modules and include new segments on FIU UAV/drone compliance, international travel, and engagement with FCCs.

Foreign Influence Initiatives and Activities

- The CCO facilitated ad hoc Florida Statute Foreign Influence sub-committee meetings throughout the 2023-2024 plan year:

- o Screening foreign researchers
- o International cultural agreements
- o Foreign travel; research institutions
- o Foreign gifts and contract reporting

➤ The CCO participated in International Travel Committee (ITC) meetings to review and issue recommendations regarding employee and student petitions for international travel and student mobility programs. The ITC monitors, analyzes, and advises on the safety of the FIU community during international travel. The ITC begins monitoring efforts by reviewing the U.S. State Department issued "Travel Advisories". These advisories are produced when long-term, protracted conditions make a country dangerous or unstable. A Travel Advisory is also issued when the U.S. Government's ability to assist American citizens is constrained due to the closure of an embassy or consulate, or because of a drawdown of its staff. Use of the Travel Advisories help the ITC identify and consider the risks related to travel to the country. The ITC also monitors, references, and implements procedures to comply with the Office of Foreign Assets Controls (OFAC) in the Department of Treasury, which imposes economic and trade sanctions against targeted foreign countries and regimes for reasons of national security. Issued recommendations to the Provost regarding foreign travel guidelines for University Community.

➤ The Compliance Office conducted 654 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. We met with key stakeholders to discuss restricted party visual compliance hits. University-wide, a total of 4,831 visual compliance research reviews were conducted, with any compliance hits forwarded for Foreign Influence/Export Control review.

FIU Visual Compliance Restricted Party Searches by Departments FY2023-24

Department	Searches
OFFICE OF RESEARCH AND ECONOMIC DEVELOPMENT	3144
OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY	654
ACADEMIC AFFAIRS	501
PURCHASING SERVICES	375
ROBERT STEMPEL COLLEGE OF PUBLIC HEALTH AND SOCIAL WORK	108
JACK D. GORDON INSTITUTE FOR PUBLIC POLICY	49

➤ The Compliance and Export Control Offices partnered closely with FIU Global to implement a pragmatic international visitor registration and clearance program specifically designed to proactively identify parties of concern from a research security perspective and minimize the risk of IP and export control exposure where the visit would involve a STEM or related laboratory. Both the FIU host and visitor are respectively required to complete concise data forms which provide essential visibility into the identity/affiliations of the visitors and scope of proposed visit. As with our TAR review program for international travel, the goal is to provide as quick a review as possible so as to support and facilitate on-campus visits.
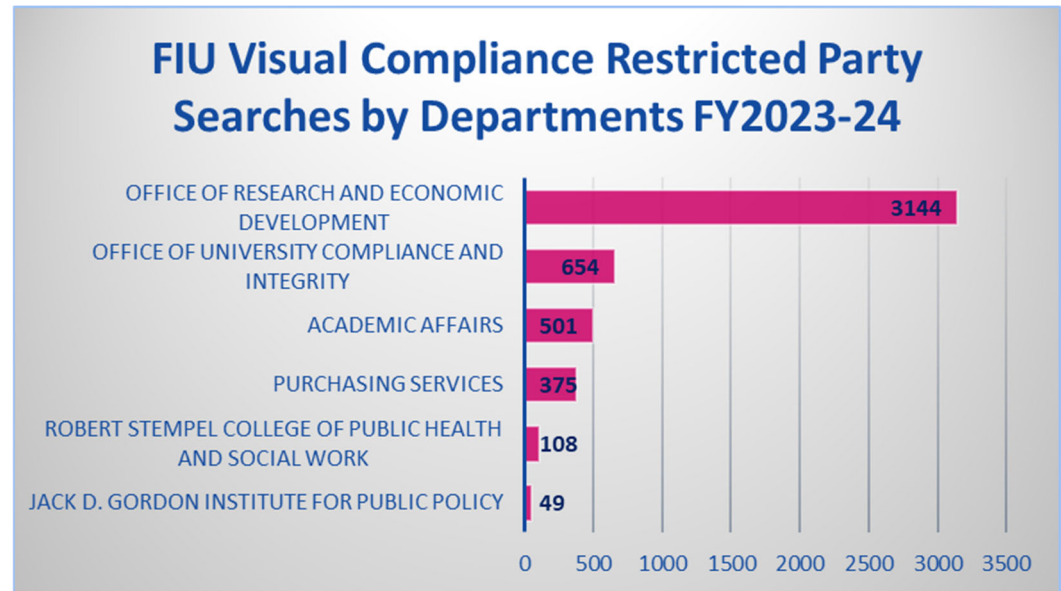
- ➢ The Compliance Office initiated and completed two Compliance Assessments of International Shipping. In these assessments we identified international shipping transactions and communicated with shippers to evaluate if appropriate forms and reviews were completed in order to assess the effectiveness of the related process controls.
- ➢ The Compliance and Export Control Offices managed and reviewed international shipment forms and workflows.
- ➢ The Compliance and Export Control Offices reviewed and approved Export Control International Shipment Annual Attestations for various departments engaging in bulk or re-occurring shipments.
- ➢ During the past year, there was a sustained increase in the number of sponsored research agreements that have required notification and approval with respect to proposed foreign national researchers, even when the scope of work is not export controlled. These notification and approval requirements reflect Washington's concerted effort to identify research security risks and complement existing restrictions pertaining to persons (U.S. or foreign) with foreign talent program funding. In addition, all DOD awards now incorporate data security provisions that impact how FIU manages research data whether we are a prime or a subcontractor. Given the complexity of these requirements, the Compliance and Export Control Offices have devoted considerable efforts to successfully coordinate compliance efforts with ORED while continuing to support research objectives.
- ➢ In order to comply with legislation prohibiting cultural agreements with entities based in FCCs, we have also assisted in initiating our institutional approach toward complying with this statue and addressing the numerous implications this statue will potentially have on research and academic collaborations.
- ➢ We worked with the Office of General Counsel (OGC) to submit required Federal and State foreign gift/agreement reports for the January 31 and July 31 deadlines. The Office of Compliance assumed responsibility for making Foreign Reporting determinations beginning in the July 2024 reporting period.
- ➢ The Compliance Office worked with key stakeholders to draft and disseminate University-wide Communications regarding International Travel, Purchase, Acquisition and Use of Drones, and International Shipment Processes. We assisted in additional communications to prospective graduate students and employees as well as hiring Departments regarding hiring of individuals domiciled in FCCs.
- ➢ Worked with Procurement to discuss controls within the Total Control Manager (TCM) system regarding Foreign Influence.
- ➢ Reviewed foreign source onboarding of new vendors and requests for purchases.
- ➢ Met with and facilitated meetings and foreign influence updates between FIU Key Stakeholders and the FBI Miami Field Office.
- ➢ Responded to Board of Governors requests for information regarding foreign influence.
- ➢ Prepared and submitted Annual Report of Travel to Countries of Concern to the Board of Trustees.
- ➢ Worked with the OGC, ORED and the Office of the Provost to address specific foreign influence risks.

## Five Year Review of Compliance Program – Implement Key Recommendations

- ➢ The Compliance Office implemented the first full year of its Compliance Communication Plan, to ensure that decisions around messaging, modality, and frequency are targeted to staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes communications efforts with strategic communications partners and incorporates

feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact.

STANDARDS OF CONDUCT & POLICIES

2023-2024 Policy Development Process and Policy Awareness

FIU's Policy Development Process Workflow
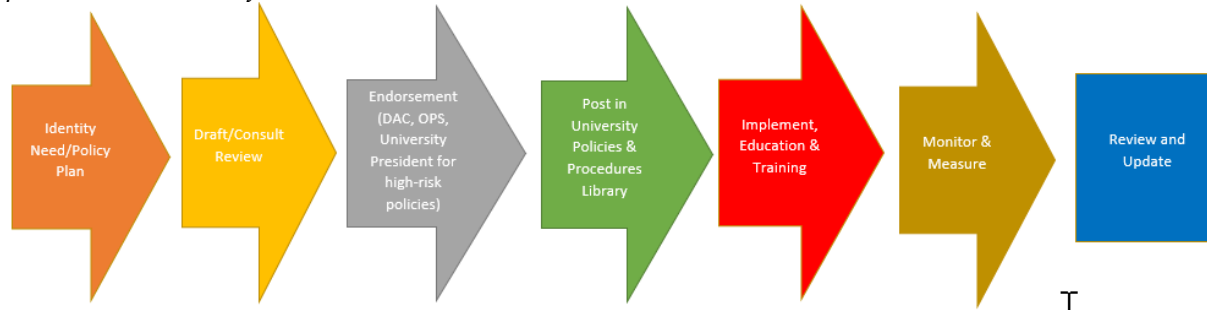
- ➢ The Compliance Office launched and managed the University-wide Three-Year Review of over 350 policies and procedures.
  - The Compliance Office managed the Policy Development Process, including consulting with policy owners during various stages of the policy development process and ushering 23 new or significantly revised policies through the formal Deans Advisory Council (DAC) and Operations Committee (OPS) review and endorsement process.
  - Non-substantive updates were made to 160 policies to ensure that links and resources were current and the policy language used was clear, concise and instructive. An additional 168 policies were reviewed by policy owners to ensure they were current and did not require changes.
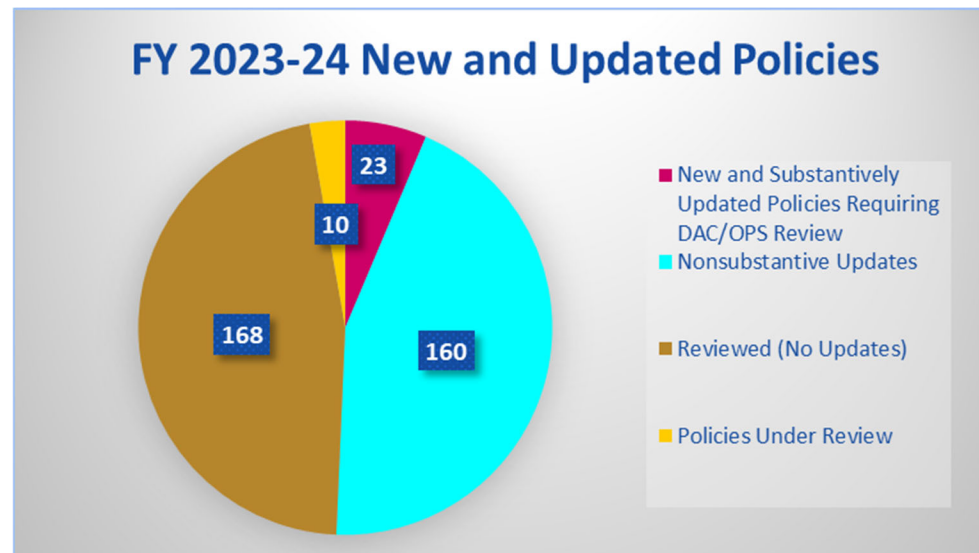
New and Substantively updated Policies endorsed by DAC/OPS

1. 1110.32 Preventing Identify Theft on Covered Accounts Policy (reviewed alongside corresponding program: FIU Identity Theft Prevention Program)
2. 1660.051 Workforce Member Access to Their Own Electronic Protected Health Information
3. 1660.052 Workforce Members' Access to Family Members' Electronic Protected Health Information (ePHI) or PHI
4. 1660.086 Sanctions for the Impermissible Access of Self or Family Medical Records
5. 1660.150 Use and Disclosure of Super-Confidential Protected Health Information
6. 1660.160 Fees for Patient Access and Third-Party Request for Disclosure of Protected Health Information
7. 1660.035 Use and Disclosure of Patient Protected Health Information for Fundraising Purposes
8. 1660.180 Reasonable Accommodations and Auxiliary Aids for Persons with Disabilities
9. 1660.175 Patient Rights and Responsibilities
10. 1660.170 Information Blocking
11. 1710.216 Compensation Policy
12. 150.205 Developing University-Wide Policies
13. 320.099 International Travel Policy for Employees and Students
14. 350.040 Prior Learning Assessment Development Policy
15. 350.030 Assessment of Administrative Outcomes Policy
16. 350.020 Program Review Policy
17. 1710.103: Domestic Violence Leave
18. 1710.035: Bereavement Leave
19. 1710.100: Disciplinary Action
20. 1710.200: Military Leave
21. 1710.215: On-Call Pay
22. 1710.260: Professional Development Leave
23. 1640.015: Providing Notice of Privacy Practices

➢ Consistent with FIU's commitment to meeting best practice standards in policy administration, the Compliance Office made significant updates and changes to the University Policy Framework and related documentation (FIU Policy Development Policy, policy Development checklist, DAC and OPS policy review communications). The Framework is the governing document setting forth the endorsed, systematic approach for the development, review, and approval of University Policies and Procedures at FIU. The new Framework has been endorsed by DAC and OPS.

- The Compliance Office continued to work with policy owners to determine the frequency and appropriate audience for policy campaigns.
- The Compliance Office continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy communication tool.

TRAINING, EDUCATION & COMMUNICATIONS

Process Improvements to Training and Education Program

- The Compliance Office implemented the first full year of its three-year comprehensive communications plan, as recommended in the five-year Compliance assessment.
- In FY 2023-2024, the Compliance Office continued to use specialized software to develop and update FIU customized training, which includes interactive modules, connection to University resources, and quiz questions embedded in each policy attestation/training to improve comprehension. The Compliance Office designed, developed, and issued seven targeted mandatory policy attestation/compliance trainings with a completion rate of 99.97%.
- The Export Control Office conducted training with higher risk research groups and operational teams with international activities (Marine Ecology and Acoustics; CIARA – Center of Internet Augmented Research & Assessment; new leadership with College of Engineering; and FIU Purchasing.
- The CCO served on a three person Prohibited Expenditures Workgroup (with a member of the OGC and the Office of Provost) to develop and implement a work plan for compliance with BOG Regulation 9.016 regarding Prohibited Expenditures. Compliance efforts included an IT assessment of websites, meeting with units to communicate compliance obligations, developing tools for units to support compliance, and developing training.
- The Compliance Office communicated with deans and vice presidents regarding individual department completion rates to leverage their assistance with communicating the importance of completing compliance-related tasks to their teams.
- The Compliance Office worked with Employee and Labor Relations to send out final escalation notices for all remaining 2023-2024 campaigns and to effectuate a non-compliance memorandum in individual personnel files. Notice was provided to the supervisors of the affected employees.
- The Compliance Office continued to work with the FIU Develop team to enhance and troubleshoot the learning management system based on campaign feedback and continuous improvement assessment of the platform.
- The Compliance Office worked with FIU Develop to determine hosting status for trainings and policy attestations and determined 2024-2025 training modules to be hosted on the platform.
- The Compliance Office developed resource material for the HIPAA Hybrid component units to launch, manage, and track completion of HIPAA job specific training modules.

➢ The Compliance Office worked with the Office of the Controller and Information Technology to discuss, develop and test a new automated process for verification of training for the Payment Card Industry Courses. ➢ The CCO communicated with deans and vice presidents regarding their own compliance obligations to be recorded in the Executive Scorecard. Executive leadership maintained a completion rate of 100% for assigned trainings during the reporting period. ➢ The CCO attended Dean's Advisory Committee and Operations Committee meetings to present the Executive Scorecard and to communicate expectations for leadership participation in the Escalation Process. ➢ The CCO submitted the Executive Scorecard to the University President.	**Vice President/Dean Executive Scorecard for 2023-2024** FERPA Basics — 100% FIU Clery Act Basics — 100% Incident Response Plan — 100% Reporting of Child Abuse: Your Mandatory Obligations — 100%

Mandatory Policy Acknowledgement and Training Campaigns through Completion

The Compliance Office designed, developed, and issued seven targeted mandatory policy attestation/compliance trainings with an average completion rate of 99.97% including:
 	
➢ FIU Clery Act Basics Training
  • 100% completion rate
➢ FERPA Basics
  • 100% completion rate
➢ Employee Code of Conduct
  • 99.8% completion rate
➢ Incident Response Plan
  • 100% completion rate
➢ HIPAA Basics
  • 100% completion rate
➢ Reporting of Child Abuse: Your Mandatory Obligations
  • 100% completion rate
➢ Preventing ID Theft by Detecting Red Flags
	Training Campaign Completion for 2023-2024
	
	99.97%
	
	■ Completion - 99.97%
	■ Non-Completion - 0.003%
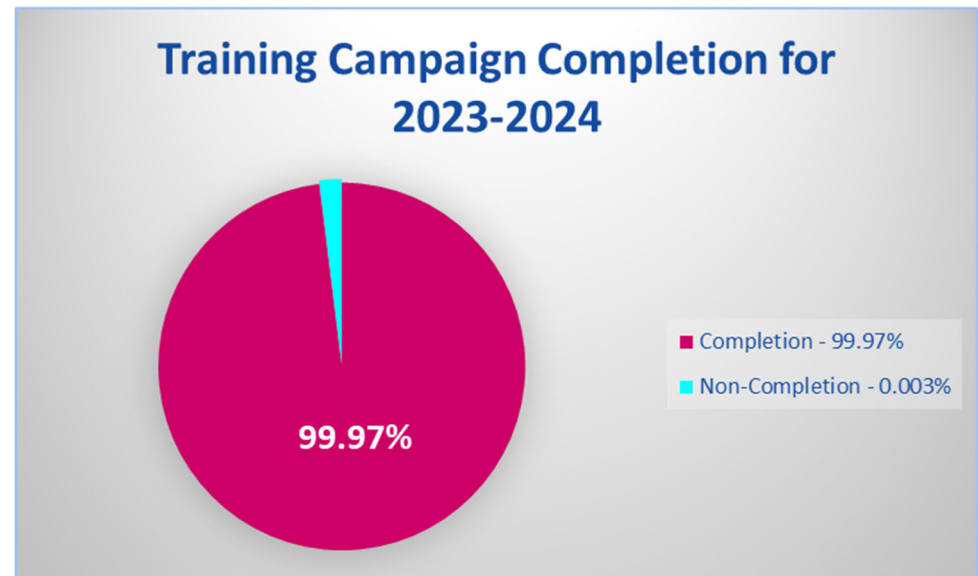
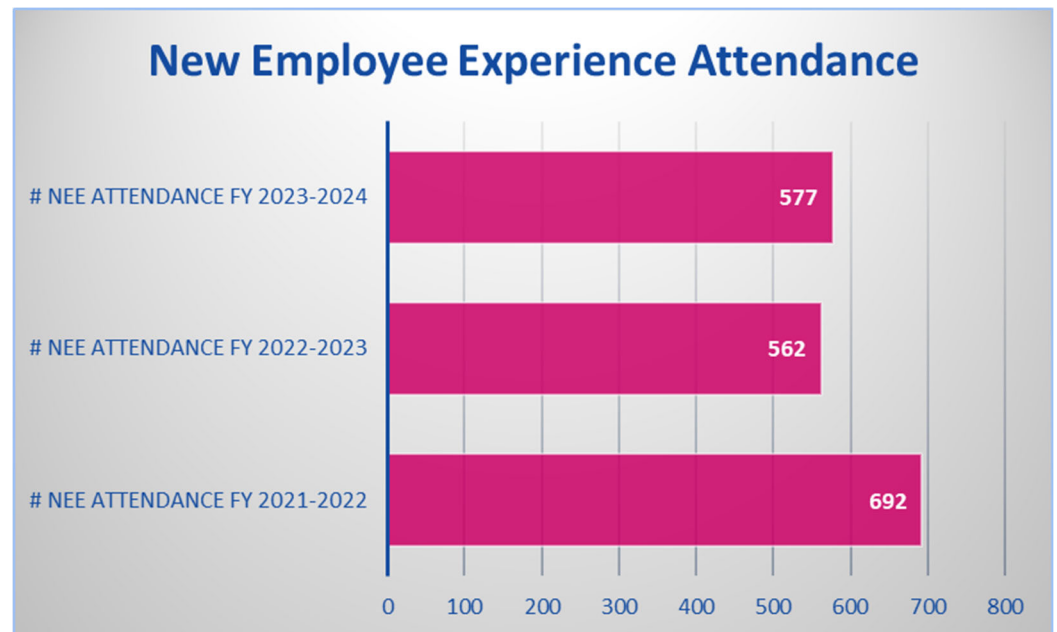|	
• 100% completion rate	

Ongoing Training Campaigns for Targeted Audiences and Self Enrollment

➢ Health Insurance Portability and Accountability (HIPAA) Act Basics
- rolling self-enrollment
- employees and students trained: 1,797

➢ Payment Card Industry Data Security Standard (PCI-DSS) for Merchants
- rolling self-enrollment
- employees trained: 272 (CY 2023)

➢ Payment Card Industry Data Security Standard (PCI-DSS) for IT
- rolling self-enrollment
- employees trained: 50 (CY 2023)

➢ Payment Card Industry Data Security Standard Training (PCI-DSS) Version 4.0 (enrollment required for access to certain privacy-controlled data)
- Rolling enrollment
- Employees trained: 58 (CY 2023)

➢ FERPA Basics
- rolling self-enrollment
- employees trained: 1,001

➢ FERPA Annual Training (enrollment required for Campus Solutions Access)
- Rolling enrollment
- Employees trained: 7,350

➢ Records Management Compliance Training
- rolling self-enrollment

➢ Export Control Basics
- rolling self-enrollment
- employees trained: 17

➢ Export Control for Health Science Professionals
- rolling self-enrollment
- employees trained: 10

➢ Export Control for Research and Operations Personnel

- rolling enrollment
- employees trained: 31

Communications Campaigns

➢ Compliance Matters - Compliance Matters is FIU's Compliance and Ethics Newsletter, serving as a communication tool and resource to support University Employees in their daily efforts to build and maintain a culture of ethics and compliance.

➢ Compliance and Integrity Website – The Compliance Office updated our website on a wide variety of compliance topics as well as links to educational materials, training, the Ethical Panther Hotline, the Policy Library, the Compliance Matters Newsletter, and links to additional resources.

➢ Export Controls Website – The Compliance and Export Control Offices updated this website to educate the University community regarding emerging regulatory requirements and to promote the University's commitment to Export Control obligations.

➢ Foreign Influence Website - The Compliance and Export Control Offices updated this website to educate the University community regarding emerging regulatory requirements and to promote the University's commitment to and understanding of Foreign Influence risks and controls.

➢ New Employee Experience (NEE) - The Compliance Office presented a compliance training and orientation during each NEE event (held every two weeks).

➢ Outreach - The Compliance Office educated the University community on compliance requirements through articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Deans Committee monthly meetings and service on several Committees, Task Forces, and Work Groups.

➢ Communications Campaigns and Updates - The Compliance Office developed and assisted with time sensitive communications and updates through employee specific and broadcast e-mail distribution on a variety of Compliance initiatives including, but not limited to:

- International Shipping
- Drug Free Campus/Workplace Drug and Alcohol Prevention Notification
- Compliance Notification Regarding International Travel Procedures

New Employee Experience Attendance

# NEE ATTENDANCE FY 2023-2024	577
# NEE ATTENDANCE FY 2022-2023	562
# NEE ATTENDANCE FY 2021-2022	692

(Scale: 0 100 200 300 400 500 600 700 800)

- HIPAA Job Specific Training Notification
- Compliance Notification Regarding the Purchase, Use, and Acquisition of Drones
- Nepotism/Intimate Relationship Notification and Disclosure Communication
- Conflict of Interest Policies
- Alcoholic Beverages Regulation
- Political Activity/Political Participation
- Code of Conduct
- Hiring Foreign Researchers
- Reporting Foreign Source Agreements

2023-2024 Athletics Compliance Rules Education

Inside Athletics

➢ All Coaches Compliance Meeting – Athletics Compliance held monthly meeting covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and providing relevant guest speakers.

➢ Head Coaches Meeting – Along with the Executive Team, Athletics Compliance held monthly meetings with the head coaches to review NCAA rules. Regulations and updates. In response to NCAA report and CUSA review, Athletics Compliance conducted monthly meetings with the Softball and Women's Soccer staff.

➢ All Athletics Staff Meeting - Athletics Compliance held bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.

➢ Academics – Student Athlete Advisory Committee (SAAC) - Athletics Compliance met with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc. Weekly meetings scheduled to address emerging issues to ensure the offices coordinate efforts.

➢ Athletic Training Room - Athletics Compliance met with training room staff every semester to review all rules that may impact sports medicine and student-athletes.

➢ Business Operations - Athletics Compliance met with staff every semester for all business specific legislation and assessed the effectiveness of the compliance related policies and procedures affecting business operations.

➢ Facilities/Equipment - Athletics Compliance met with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.

➢ Game Management/Operations - Athletics Compliance met with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules specific to this area.

➢ Marketing/Media - Athletics Compliance met with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.

- Development - Athletics Compliance met with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
- Strength and Conditioning - Athletics Compliance met with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
- Student-Athletes - Athletics Compliance held bi-annual meetings with student-athletes. This included communicating that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance "JumpForward" platform was used to send out tips, information, and guidelines on a regular and on-going basis throughout the year.
- Ticket Operations - Athletics Compliance met with staff at least once per semester to review all ticket operations rules.
- Executive Staff - Athletics Compliance met with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.

External to Athletics

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

2023-2024 Health Affairs Compliance Training and Education

- HIPAA Steering Committee - During monthly meetings, the Director of Compliance and Privacy for Health Affairs presented agenda topics which ranged from policy and procedure development at the enterprise level and agency/unit level, training and module development, duties and responsibilities, expectations, privacy and security compliance efforts, audit tools and regulatory

requirements, internal privacy and security rule compliance audits and assessments, and the risks and potential penalties associated with non-compliance.

➢ HIPAA Privacy Liaisons - The Director of Compliance and Privacy for Health Affairs met with the appointed HIPAA Privacy Liaisons separately from the full HIPAA Steering Committee to identify and address privacy rule compliance topics and privacy rule concerns specific to the duties and responsibilities of the Privacy Coordinators. The Director also engaged liaisons in advanced training regarding the HIPAA privacy rules and ongoing assessment requirements.

➢ HIPAA Hybrid Unit Module Training - The Director of Compliance and Privacy for Health Affairs completed the development of targeted training modules, in addition to current HIPAA Basics training, for each of the thirty-one FIU Privacy Rule Policies and Procedures. The modules were made available online beginning in the Fall semester for required completion commensurate with roles and responsibilities.

➢ COM Clinical Informatics Committee - The Director of Compliance and Privacy for Health Affairs participated in the Herbert Wertheim College of Medicine Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information.

➢ Standardization of Forms and Letters - The Director of Compliance and Privacy for Health Affairs, worked closely with the Associate Director of Health Information Management, FIU Health - Faculty Group Practice, NeighborhoodHELP, and the Center for Children and Families to update and standardize all forms and letters required to comply with the requirements of the current HIPAA Privacy Rule Standards, the new requirements of the Cures Act – Information Blocking Rules, and Florida law. In addition to standardizing the forms and letters, they have been catalogued for easy retrieval and timely modification.

MEASUREMENT & MONITORING

Implemented Foundational Program Elements

➢ Outside Activities/Conflict of Interest Disclosure Process - The Office of Compliance worked with University partners to review higher risk outside activity disclosures.

➢ Institutional Conflict of Interest Disclosure - The CCO reviewed and made recommendation to the President regarding the disclosed activities of FIU's Institutional Officers.

➢ Ethical Panther Hotline Case Review - The Compliance Office provided administration and oversight of the Ethical Panther Hotline to include review, tracking and trend analysis of submitted reports.

➢ Travel Authorization Monitoring - In cooperation with FIU Global, the Compliance Office monitored and assessed Export Control, foreign influence, and other risks associated with international travel as a member of the ITC and as an approver for foreign influence travel screening for all international travel authorizations.

➢ Visiting Researcher's Monitoring - The Compliance and Export Control Offices were included in the approval workflow for foreign national visiting researchers.

- <u>International Guests and Delegation Visits Monitoring</u> - The Compliance Office, through its Export Controls Office, was included in the approval workflow for International Guests and Delegations visiting our campuses.
- <u>Restricted Party Screening</u> - Using a risk-based approach, the Compliance Office conducted and facilitated restricted party screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether.
- <u>International Shipping Monitoring</u> - The Compliance and Export Control Offices screened and reviewed international shipments to address export licensing requirements to all international destinations and US Territories.
- <u>Compliance Requirements Matrix Platform</u> - The Compliance Office managed and updated the Compliance Requirement Matrix Platform.
- <u>Medical Records Access Auditing Tool</u> - The Director of Compliance and Privacy for Health Affairs works closely with the HIPAA Security Officer to address and respond to red flags indicated by FIU's auditing tool regarding improper or unauthorized access.
- <u>JumpForward Athletics Compliance Platform</u> - Athletics Compliance leveraged the JumpForward platform to automate and monitor key compliance functions such as recruiting activities, ticket management and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.
- <u>External Compliance Requests or Investigation</u> - The Compliance Office provided support, coordination, and oversight of several external inquiries into compliance with federal and state laws, NCAA requirements and BOG Regulations and took appropriate steps to mitigate consequences for the University in instances of non-compliance.
- <u>Partnership and Coordination with Internal Audit</u> - The Compliance Office provided guidance to the Office of Internal Audit on compliance-related audits and matters. Based on audit findings (which are communicated as a matter of course to the CCO), the Compliance Office provided guidance, training, and/or assisted departments with policy and procedure development. Both offices worked together to evaluate or investigate misconduct and risk.
- <u>Risk Assessment</u> - The Office of Internal Audit, with formalized input from the Compliance Office, engaged in enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks.
- <u>Compliance Risk Assessment</u> - The Office of Compliance conducted reviews and risk assessments of controls and mitigation efforts associated with key compliance risks throughout the University

Monitoring Reviews and Assessments

During the 2023-2024 Work Plan year, the Compliance Office conducted or participated in compliance reviews and assessments for the following areas:

- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- HIPAA Privacy Rule Assessments
- Outside Activities/Conflict of Interest Program Assessment

- ➢ Internal Operating Procedure Process Improvement Assessments
- ➢ Inter-Departmental Operating Procedure Process Improvement Assessments
- ➢ Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- ➢ Assessment of Foreign Influence Controls (International Shipping Review Assessment)
- ➢ Assessment of Foreign National Approval Plans for sponsored research agreements
- ➢ Assessment of Travel Authorization Foreign Influence and Export Control Review
- ➢ Assessment of Ethical Panther Hotline Trends and Processes
- ➢ Third Party GLBA Assessment

Compliance Requirements Matrix Monitoring

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

- ➢ In December of 2023, the Compliance Office updated the compliance requirements contained in the Compliance Requirements Matrix (CRM) platform to prepare for the new calendar year, and throughout the 2023-2024 FY engaged with business partners throughout the University to oversee the completion of over 103 legally required submissions and other compliance activities. The CRM creates an auditable record of required state, federal and BOG submissions, allows Compliance to escalate to leadership if a required submission is overdue, and provides a support and resource to our many community members with these responsibilities.
- ➢ The Compliance Office administered the Compliance monitoring calendar which includes reminders of deadlines for items requested of business partners throughout the campus by regulators and verification that required submissions were made.
- ➢ The Compliance Office worked with Information Technology to troubleshoot and build process improvements into the new automated platform to support this Compliance monitoring function.

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

- Email to supervisors regarding NCAA Compliance and Accountability Competency PEP Rating
- Email to supervisors regarding Compliance and Accountability Competency PEP Rating
- Florida Bar membership dues
- Federal Tax and FICA tax remittance
- Voter Registration Provision in Higher Education Amendments of 1998
- Student Right to Know Act Publication Requirement
- Legal requirements relating to Social Security Number (SSN)
- Florida Commission on Ethics Financial Disclosure
- Compliance Annual Work Plan submittal to BOG
- Student Right to Know Act Publication Requirement
- Southern Association of Colleges and Schools (SACS) Accreditation financial profile and indicators
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- NCAA Sports Sponsorship Demographics Report
- Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
- Student Exchange and Visitor Information System (SEVIS)
- SACS Accreditation annual dues
- Patient Protection and Affordable Care Act Requirements
- Foreign Source Reporting
- Annual report of foreign travel to countries of concern to the Board of Governors
- Student Assistance Fund (formerly the Special Assistance Fund and Student-Athlete Opportunity Fund) Report
- NCAA Report of Uses for Revenue Distributions
- NCAA membership dues
- Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- Firearms and Dangerous Weapons Policy biannual notification
- Statement of Financial Interests - grace period
- Institutional Biosafety Committee (IBC)
- Political activity and political participation University-wide communication
- Foreign travel employee communication
- Annual benefits open enrollment
- Constitution Day

- Data requests to Florida Board of Governors compliance verification
- Federal Contractor Veterans Employment Report (VETS-100) (VETS 4212)
- Higher Education Act: Federal Supplemental Educational Opportunity Grant Program
- Compliance Annual Report submittal to BOG
- FL Equity Report
- Annual Equity Report
- Nepotism and Intimate Relationship disclosure requirements communication
- Outside Activity/Conflict of Interest Reporting (Staff & Faculty)
- Above-ground Storage Tank (AST) Report of Financial Responsibility Certification
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Annual Textbook and Instructional Materials Affordability Report
- International Shipping Compliance University-wide Communication
- Students, Employees, and the US Department of Education Annual Fire Safety Report
- Campus Security Act Report
- Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments
- Institutional Conflict of Interest Communication
- Alcoholic Beverages Regulation University Wide Communication
- Higher Education Act: Perkins Loans
- NCAA Board of Governors Policy on Campus Sexual Violence Annual Attestation
- Equity in Athletics Disclosure Act (EADA) Report - The Report on Athletic Program Participation Rates and Financial Support Data
- Publish/Disclose Annual CDR Rate to Service Members (Veteran and Military Affairs)
- Publish/Disclose Annual CDR Rate to Service Members (Financial Aid)
- Federal Student Aid Audit
- Data Requests to Florida Board of Governors Compliance Verification
- Institutional Animal Care and Use Report
- Animal Welfare Act Report (by Licensees)
- 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

- o Fringe Benefits Reporting (Form 941)
- o Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)
- o Internal Revenue Code (IRC) – 403(b) Universal Availability Notice
- o Tuition Payment Credit Reporting Requirements (Form 1098-T)
- o Form 1099-MICS -Independent Contractors, Report of Miscellaneous Income, Reporting of Payments of Royalties
- o Foreign Source Reporting
- o New Hire Report
- o W-2, W-3 (IRS Forms)
- o Social Security Number (SSN) Verification Report
- o Compliance International Shipping Process Assessment
- o Firearms and Dangerous Weapons Policy Biannual Notification
- o Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- o NCAA FBS Attendance Report
- o Effective Period of Withholding Exemption Certificate
- o Return of Information as to Payments to Employees
- o National Science Foundation (NSF) Universal Resource Locator (URL) Reporting
- o Emergency Planning and Community Right to Know Act (EPCRA) Notification
- o Form 1042/1042-S Filing and Information Returns
- o Code of Conduct University-wide Communication
- o Data Requests to Florida Board of Governors Compliance Verification
- o Affirmative Action Plan (AAP)
- o Continuing Disclosure Obligation - Securities and Exchange Commission
- o International Shipping Compliance University-Wide Communication
- o PHS Annual Report on Possible Research Misconduct
- o National Collegiate Athletic Association (NCAA) Legislative Review Institution Vote
- o Mandatory Reporting of Child Abuse Policy University-wide Communication
- o Teacher Education Program Accountability Reporting
- o Office of Federal Affairs Federal Lobbying Disclosure Reports
- o Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
- o Occupational Safety and Health Act of 1970 (OSHA) Report
- o NCAA Division I Concussion Safety Protocol
- o Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
- o Internal Revenue Code (IRC) Unrelated Business Income Tax (UBIT) Report (Form 990T / Form 8868)
- o Foreign Travel Employee Communication

- o NCAA Federal Graduation Rates
- o NCAA Graduation Success Rate
- o Data Requests to Florida Board of Governors Compliance Verification
- o Summer Tuition and Fee Information
- o Institutional Animal Care and Use Report
- o Compliance International Shipping Process Assessment

ENFORCE AND PROMOTE STANDARDS THROUGH APPROPRIATE INCENTIVES AND DISCIPLINARY MEASURES

Implemented Foundational Program Elements

➢ Investigations and Reviews - The Compliance Office initiated, conducted, coordinated, and referred to other appropriate offices, inquiries, investigations, and reviews as deemed appropriate and in accordance with University regulations and policies and worked with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct was detected.

➢ The Ethical Panther Hotline - The Compliance Office oversaw and monitored the resolution of reports for the Ethical Panther Hotline.

➢ Scorecards - The Compliance Office made effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. These scorecards are in use for the Executive Leadership Team, Policy Workgroup, and Compliance Liaisons.

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

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

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

Compliance Liaison, Policy Committee and Executive Scorecards

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

RESPOND PROMPTLY TO DETECTED PROBLEMS AND UNDERTAKE CORRECTIVE ACTION

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

FY 2023-24 Hotline Case Resolution Status

- 19 — Resolution Status In Review
- 63 — Resolution Status Closed
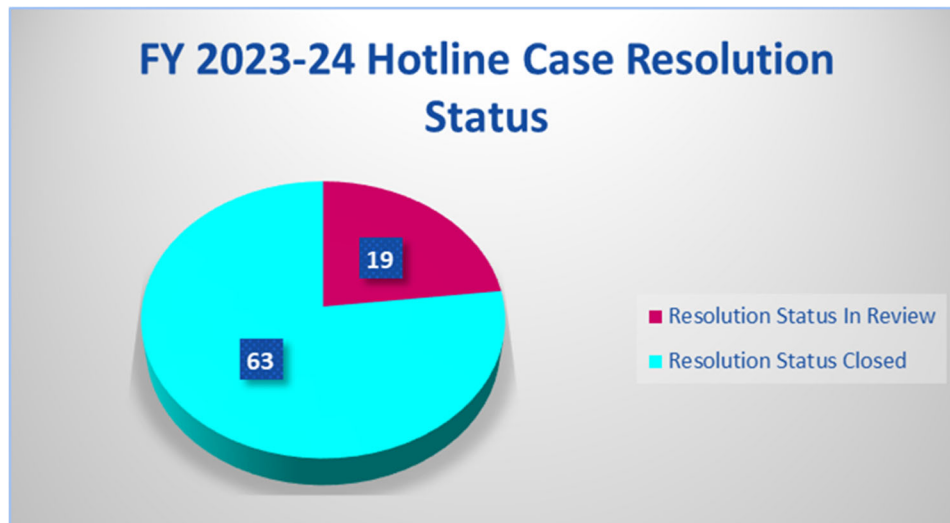
- The Compliance Office continued administration of the FIU Ethical Panther Hotline to include review and tracking of all open reports, including 82 new reports, data compilation, trend review, and reporting.
- The Compliance Office coordinated the triage of reports by the Hotline Reports Review Committee ("Committee"), consisting of the CCO, the Senior Vice President for Human Resources and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and ultimate resolution of each report.
- The Compliance Office updated hotline FAQs, including those related to alternate reporting methods.

- The Compliance Office assisted the Registrar in tracking FERPA Breach cases on the i-Sight Case Management Platform.
- The CCO responded, as appropriate, to identified reporters to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- The Compliance Office continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed, including usage of the EPH Case Resolution Form to document resolution by external units who do not have access to the case management system.

- The Compliance Office continued to promote the FIU Ethical Panther Hotline on the Compliance website, the new Export Control website, the Policy Library, the FIU Report a Concern website, and in various communications.
- The Compliance Office tracked reports to measure, determine trends, and assist with oversight responsibilities related to the Ethical Panther Hotline System.
  - Weekly Ethical Panther Hotline Cases Summary Report (all cases)
  - Ethical Panther Hotline Cases – Open & Closed Totals
  - Ethical Panther Hotline Cases by Investigative Department
  - Ethical Panther Hotline Cases by Investigative Department - Open & Closed Totals
  - Reporting Channels of Ethical Panther Hotline Cases
- The Compliance Office began assessments of new Hotline Providers with an emphasis on choosing a new platform that allows for two-way communication with anonymous reporters and automated reporting and trend analysis.
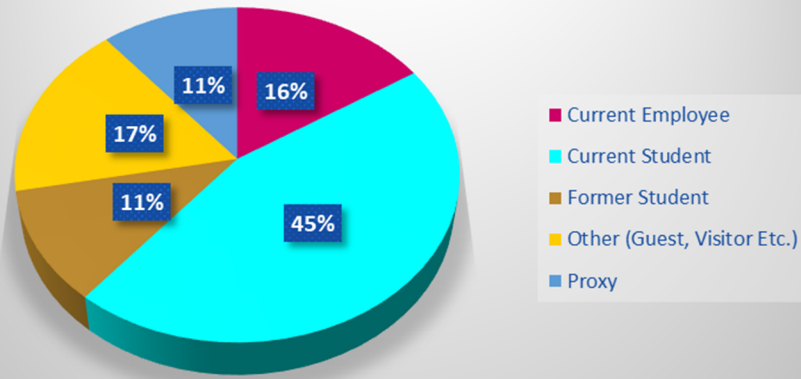
Ethical Panther Hotline Oversight and Reporting Trends

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

- The Compliance Office provided administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted.
- The Compliance Office reviewed and tracked 132 total reports through the Ethical Panther Hotline alleging some type of concern of misconduct (including 82 new reports during 2023-24 fiscal year).
- Upon receipt of each report, the CCO responded to identified reporters, as appropriate, to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources that may be relevant given the specific nature of the report where the reporter's identity and contact information was received.

Anonymous vs. Self-Identifying Reporting of Hotline Cases

- Self-Identifying: 45
- Anonymous: 37
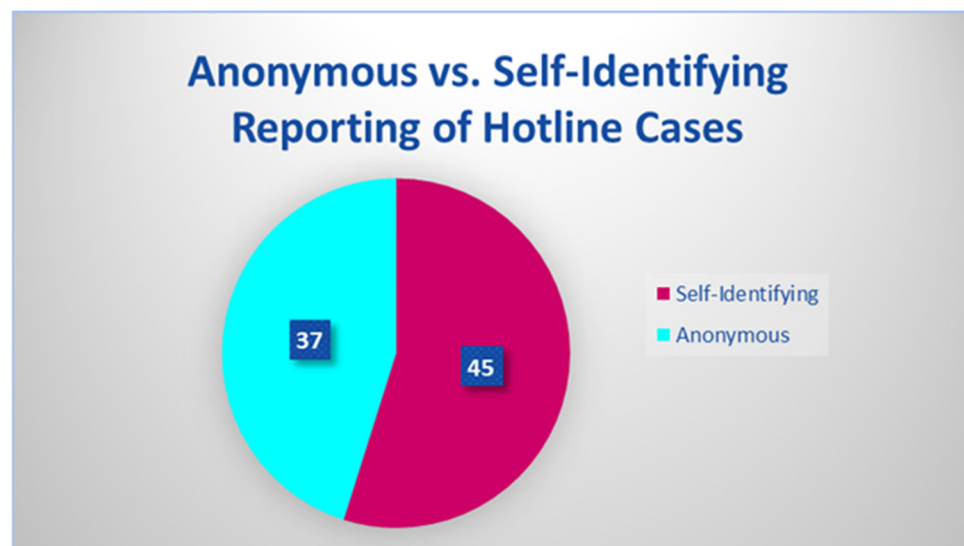
Reporter Self-Identification | Reporting Channel
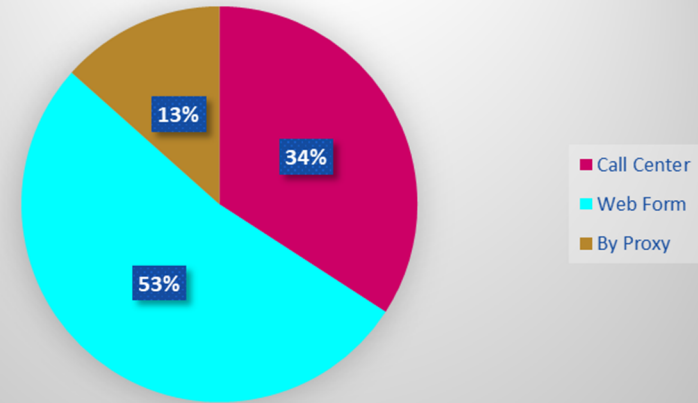
- ➤ The Compliance Office coordinated the triage of reports by the Hotline Reports Review Committee ("Committee") consisting of the Chief Compliance Officer, the Vice President for Human Resources, and the Chief Audit Executive. The Committee reviewed all reports to determine the University's immediate and initial response and also to determine what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report. Relevant information was only shared with other University personnel if it was necessary to investigate or resolve a matter. When appropriate, reports were referred to a compliance partner or University Internal Audit for review or investigation.
- ➤ The Committee is committed to safeguarding the confidentiality of individuals who submit reports whenever possible and, when applicable, to assigning Whistleblower status and protections to those reporters who may meet that legal definition (via the Chief Audit Executive).
- ➤ Of the 82 new reports received during FY2023-24, 28 reporters chose to use the call center, 43 reporters used the web form, and 11 reports were filed "by proxy" (reported via an alternate means and entered by a Compliance professional).
- ➤ Marking a change from all previous reporting years, *a minority of Community members using the Ethical Panther Hotline reported anonymously* (45%). This could indicate an increase in reporter confidence that reports are handled with sensitivity and appropriate controls to prevent retaliation. We will monitor to determine if this is isolated or a continuing trend.

Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- ➤ The Compliance Office continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- ➤ The CCO met regularly with the FERPA Committee to investigate and recommend corrective action to HR (if appropriate) for all reported FERPA violations.

- ➢ The CCO worked with the Senior Associate Athletic Director of University Compliance to support compliance with all NCAA regulatory obligations and Name, Image, and Likeness (NIL).
- ➢ The CCO worked with the Director of Health Affairs Compliance to support compliance with all HIPAA regulatory obligations and respond to reports of breaches.

RISK ASSESSMENT

Educate Risk Owners Regarding Risk Management Principle

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

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FIU

Office of
Internal Audit

Office of Internal Audit Annual Report

2023-2024

Office of Internal Audit
FLORIDA INTERNATIONAL UNIVERSITY

Date: August 13, 2024

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

From: Trevor L. Williams, Chief Audit Executive

Subject: **Annual Report for FY 2023-2024**

In compliance with Florida Board of Governors Regulation 4.002, the FIU Office of Internal Audit has prepared this annual report to summarize the Office's activities for the 2023-2024 fiscal year. Board of Governors Regulation 4.002(8) states that: "By September 30th of each year, the chief audit executive shall prepare a report summarizing the activities of the office for the preceding fiscal year." In addition, Board of Governors Regulation 4.002(6)(d) states that: "The chief audit executive shall develop audit plans based on the results of periodic risk assessments. The plans shall be submitted to the board of trustees for approval." On June 5, 2024, the Board of Trustees' Audit and Compliance Committee reviewed and approved the FIU Office of Internal Audit's Internal Audit Plan for Fiscal Year 2025 included herein.

The University has continued its trajectory of success by achieving major accomplishments, including its ranking as the 4th best public university by the Wall Street Journal and its designation as a Preeminent State Research University by the Florida Board of Governors. The activities of the Office of Internal Audit and the related reports published during the 2023-2024 fiscal year continued to promote effective controls, operational effectiveness, and opportunities to more efficiently and cost-effectively deliver education and other beneficial services to the students at our University, consistent with the University's strategic plan. We have done this with our focus on identifying risks to the University's operations and recommending mitigation controls. To serve the University well in this capacity, the Office has made a concerted effort to maintain a stable workforce and to ensure that audit staff continuously enhance their competencies through relevant professional development.

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

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INTRODUCTION

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

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

Vision:

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

Mission:

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

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

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ORGANIZATION

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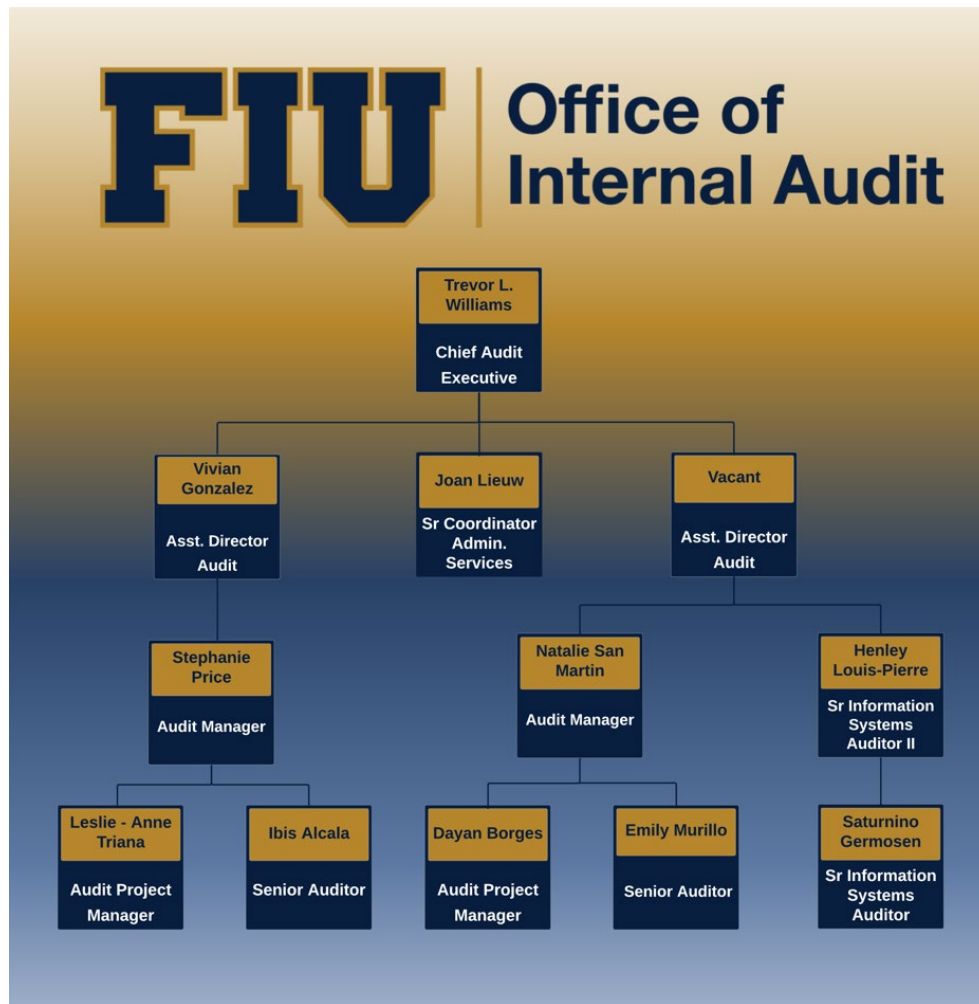
Our Office currently has one vacancy—an Assistant Director of Audit position.

STAFF PROFESSIONAL DEVELOPMENT

Professional Competencies and Development

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

In the furtherance of this commitment, the audit staff took advantage of available professional development opportunities provided to them through the various modalities of content delivery. Collectively, the OIA staff members completed 327 hours of professional development that were related to maintaining their professional competence.

Professional Association

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

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

ANALYSIS OF RESOURCE ALLOCATION

The following graph depicts how the OIA'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: FY 2023 totals comprise 10 full-time employees that included four (4) staff members who worked less than the full year due to being on FMLA leave. FY 2024 totals comprise 12 full-time employees that included five (5) staff members who worked less than the full year due to retirement/resignation and filling vacancies during the year.

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AUDIT ACTIVITY

Audit of Facilities Assessments and Deferred Maintenance

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

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

Overall, our audit concluded that Facilities had established internal controls and processes for the areas in scope and had excelled in their management of some of these areas, including the permitting of deferred maintenance projects, managing service contracts, and approving project expenses. However, we identified areas for process improvement and offered the following recommendations:

- *Develop comprehensive written departmental procedures for the existing Life Cycle Asset Management function to address key processes.*

- *Ensure that preventive maintenance is automatically scheduled for all critical life safety assets and that the completion of preventive maintenance is timely documented within the Maximo system.*

- *Implement a robust Construction Project Management System that encompasses all key processes.*

- *Formalize the process for reconciling Facilities' internal reports to the General Ledger.*

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Audit of Natural Disaster Preparedness and Response

We completed this audit of the Natural Disaster Preparedness and Response function to assess the Department of Emergency Management's (DEM) effectiveness in managing the function between July 1, 2022, and September 2023. The DEM has primary responsibility for overseeing and implementing the University's Comprehensive Emergency Management Plan (CEMP) and is supported by many different departments that have a role in the process, including, but not limited to, the Department of Environmental Health and Safety (EH&S) and Facilities Management, whose roles were specifically evaluated as part of this audit.

The audit focused on reviewing the controls related to natural disaster preparedness and response at FIU, specifically related to hurricanes, tornadoes, and naturally caused fires. Our objectives were to ensure that controls were adequate and effective, were conforming to leading practices for disaster management, and were aligned with University policies and procedures, applicable laws, rules, and regulations.

We concluded that the DEM has established internal controls and processes for the areas in scope and has excelled in their management of most of these areas, including the creation and management of the CEMP, receiving full accreditation of their Emergency Management Accreditation Program, reviewing and testing of University-wide Continuity of Operations Plans, and providing training and awareness of natural disaster preparedness and response. Even so, we identified two areas for process improvement. Specifically, in EH&S, better documentation of fire extinguisher inspections and servicing is needed, and for the DEM, the timeliness of tornado alerts deserves consideration. We offered the following recommendations to address the issues identified in the audit.

- *Ensuring that all required fire extinguisher inspection and servicing are timely completed.*

- *Implementing a fire extinguisher inspection management solution, which will facilitate the inspection process.*

- *Updating the AppArmor parameter to pull Common Alerting Protocol messages from the National Weather Service every minute.*

Audit of Payments to Separated Employees

We completed this audit of Payments to Separated Employees during the year ended December 31, 2022. Florida Statute, FIU Regulation, and FIU policies govern the separation from employment process, and limit the amount and types of payments an employee may receive at separation. During the audit, we determined whether policies and procedures that outline processes, practices, and employee responsibilities were in place and in compliance with applicable laws and regulations. Additionally, we verified the accuracy and timeliness of payments made to separated employees.

Overall, our audit concluded that the University has established internal controls and processes related to the payments made to separated employees but noted instances of noncompliance and opportunities for improvement. Although specific units within the Department of Human Resources have administrative oversight of the process, failure on the part of Supervisors and Department Heads of other departments to exercise due diligence in carrying out their responsibilities related to the process could adversely impact the accuracy and timeliness of payments to separated employees.

We offered 17 recommendations to address the issues identified in the audit. Some examples of how controls could be strengthened include:

- *Performing a comprehensive legal and operational review of FIU Policy 1710.280 Separations from Employment and aligning said policy with the Florida Statute 215.425.*

- *Updating policies, procedures, forms, and websites to ensure they are consistent and reflect current business practices.*

- *Ensuring employment contracts, separations agreements, and notice period payments comply with FIU Policy and Florida Statutes.*

- *Creating an online Clearance Form and submission process that incorporates automated workflows.*

- *Monitoring the causes of overpayments and using the data to gain insight on process improvements and providing departments with focused training and/or a basis for ensuring accountability.*

- *Notifying employees of the intent to set off debt against wages by certified mail as required by the FIU Regulation.*

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

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

Pursuant to BOG Regulation 5.001(8) and Florida Statute 1001.706, we completed an audit of the data related to underlying metrics the University utilized to demonstrate performance and emerging preeminence to determine whether (1) the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that supported said metrics, and (2) prior audit recommendations were implemented. The audit also provided an objective basis of support for the University President and the Board of Trustees Chair to sign the Data Integrity Certification for Performance-based Funding and Emerging-preeminence status filed with the BOG.

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

Audit of Food Network South Beach Wine & Food Festival

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

We audited the University's business unit—South Beach Wine & Food Festival ("Department")—to assess operational and financial controls over Festival operations for the fiscal year ended June 30, 2023. In summary, our audit concluded that the Department has good process controls as it relates to auctions and sponsorship revenue, attractive property, and information security controls. Our audit found no material errors or material miscalculations. Overall, we believe the function is generally operating well in all material respects. Nevertheless, we identified deficiencies in controls related to ticket sales revenue, procurement of goods and services, and payroll administration that present opportunities for improvement. We offered eight (8) recommendations to address the issues identified in the audit. Some examples of how controls could be strengthened included:

- *Establishing clear and comprehensive procedures for distributing, tracking, and accounting for complimentary tickets issued to employees and non-employees for Festival events.*

- *Adhering to the Departments procedures manual when procuring goods and services.*

- *Ensuring that Flexible Work Arrangements and Outside Activity/Conflict of Interest Form are submitted and approved as required.*

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Audit of Panther TECH Operations

We completed an audit of Panther TECH Operations for the fiscal year ended June 30, 2023, and assessed practices through January 2024. The Panther TECH store is managed by the University's Division of Information Technology Business Services Office and provides hardware and software solutions to the University community.

During the audit, we reviewed the store's controls related to sales, returns, purchases, inventory management, and information technology to ensure that processes are adequate and effective, and align with University policies and procedures, and applicable laws, rules, and regulations. In summary, we concluded that Panther TECH had established internal controls and processes for the areas in scope. We found that, generally, some controls were designed well and were functioning effectively, while there was a need to enhance the design and effectiveness of other controls. The areas we identified for process improvement included the processes related to the assignment of roles and privileges in the store's point of sale NetSuite application,

- *Collaborating with the NetSuite application vendor to assess the feasibility of creating customized roles to reduce the excessive number of administrative user accounts and conflicting permissions, as well as resolving some identified security gaps.*

- *Conducting regular access audits and periodic reviews of logged activity for critical fields in NetSuite.*

- *Ensuring that the balance of customer payments received for goods that have yet to be received from the supplier are reflected in Panther Soft Financials as unearned revenue rather than revenue at year end.*

- *Enhancing inventory management controls by performing periodic inventory reconciliation and installing security cameras in the storeroom.*

- *Complying with University policy requiring the timely deposit of cash collected.*

revenue recognition (matching principle), inventory reconciliations, cash management, the safeguarding of assets, and payments for trade-ins. Some examples of how controls could be strengthened included:

Audit of Digital Brand Management

We completed this audit to assess the University's efforts in managing its digital brand during the period of July 1, 2021, through March 31, 2023. The audit concluded that while the University has developed policies regarding accessibility and digital communications, it has not implemented University-wide processes and procedures to facilitate 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. Also, there was a need for an approved social media policy.

We offered six (6) recommendations to address the issues identified in the audit. Among them were the following:

- *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 facilitate oversight.*

- *Establish a centralized website launch process to ensure adherence to University branding standards and facilitate monitoring for compliance, functionality, and obsolescence.*

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Audit of Controls Over Protected Information

We completed this audit to assess the University's ability to respond to and recover from potential breaches of data that are protected by certain regulations and accepted conventions. The audit examined the security controls and protocols in place between July 2021 and November 2023 related to our stated objectives. We applied information technology frameworks published by NIST and ISACA for our assessment.

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 were not demonstrated consistently as they should. We offered 22 recommendations to address the issues identified in the audit. Some examples of how controls could be strengthened included:

- *Refining the Incident Response Plan to incorporate certain 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 (General Data Protection Regulation) 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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Audit of Post-Tenure Faculty Review Process

Pursuant to Florida Board of Governors' Regulation 10.003, we completed an audit of FIU's Post-Tenure Faculty Review ("PTR") Process as of June 30, 2024. This was the first of a three-year cycle audit. The objectives of the audit were to determine the extent of the University's compliance with Regulation 10.003 and to report any non-compliance found.

In summary, our audit determined that management has established formalized procedures for conducting post-tenured faculty reviews. The University's framework, which includes regulation and procedures that were implemented to operationalize the process is generally compliant with Board of Governors Regulation 10.003, with a few exceptions, as detailed in the report. Further, given the nascency of the University's process at the time of our audit, naturally, we identified opportunities to improve the process going forward as it matures. We offered seven (7) recommendations to address the issues identified in the audit. Some examples of how controls could be strengthened included:

- *Conducting regular reviews of the PTR Standard Operating Procedures to ensure ongoing alignment with current practices and regulatory requirements.*

- *Ensuring that the cutoff for excluding administrative faculty is thoroughly documented in both the Standard Operating Procedures and the University's Regulation and Procedures, and that any exceptions granted to tenured faculty members are transparently disclosed to the University President and the Board of Trustees.*

- *Assuring consistency and completeness in the Chair and Dean evaluations, particularly regarding the inclusion of the Chair's Table of Faculty Assignments.*

- *Developing standardized criteria and performance guidelines for annual evaluations of administrative faculty, including a clear deadline, to enhance clarity and accountability in the review process. Ensuring that the criteria establish measurable outcomes for ratings.*

- *Revising the University Regulation and Procedures to provide clarity on which administrative faculty members are excluded from the post-tenured faculty review process.*

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Audit of Student Housing

We completed this audit to assess the operations of student housing during the period of July 1, 2022, through December 31, 2023. Our focus was to determine whether internal controls over revenues and expenses were in place, and whether processes to ensure student safety were in place and were adequate and effective. Further, we reviewed the operations to ensure its practices aligned with University policies and procedures, and applicable laws, rules, and regulations.

Our review concluded that the Department of Housing and Residential Experience ("Housing") had established internal controls and processes for the areas in scope. We found that, generally, controls related to revenues and expenses are designed well and are functioning effectively. However, there is a need to enhance the effectiveness of other controls broadly related to safety and building maintenance systems. We offered nine (9) recommendations to address the issues identified in the audit. The following are examples of how controls could be strengthened:

- *Ensuring that all inspection violations pertaining to elevators, fire alarms, and boilers are resolved in a timely manner.*

- *Creating and implementing detailed operating procedures that include key management processes, including conducting comprehensive reconciliations of key inventory, updating the housing management system, and training staff.*

- *Ensuring that all lockboxes are properly secured with a key and the key is safeguarded.*

- *Working with the Facilities Management Department to ensure that all inoperable surveillance cameras are timely repaired.*

- *Establishing operating procedures and performing training sessions for maintenance mechanics on how to manage work orders.*

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INVESTIGATION ACTIVITY

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

During FY 2023-2024, our Office received 14 such complaints, and we took the actions depicted in the figure below. We evaluated all complaints received to determine if they are credible and should either be fully investigated by us or referred to an appropriate University staff for follow-up. Generally, complaints we determined not to be credible or meeting certain additional criteria were closed to investigation by our Office.

Of the 14 complaints received during FY 2023-2024, we closed out 12, and two (2) were open as of the end of the fiscal year. (See chart below.) Additionally, we closed out three (3) of the five (5) cases that were opened at the end of the prior fiscal year.

Status of Complaints Received by the Office of Internal Audit in FY 2023-2024

- Fully Investigated
- Evaluated and Closed
- Evaluated and Referred to Other Units
- Open
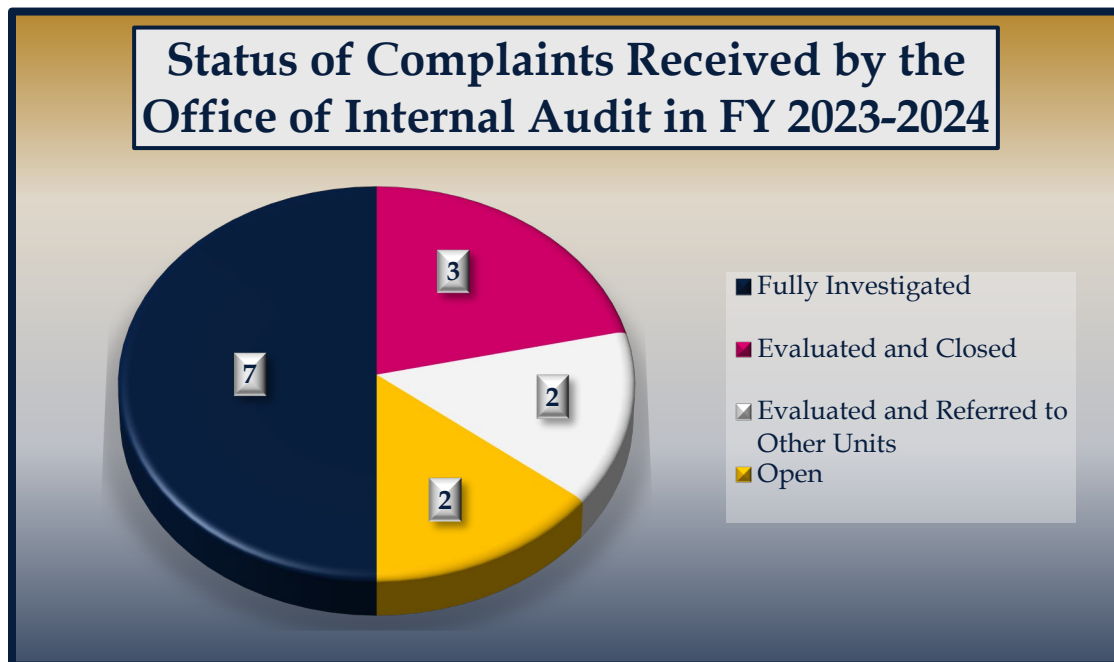
CONSULTING ACTIVITY

During the fiscal year, our Office has taken advantage of opportunities to provide support, in an advisory capacity, to University management. The following are some areas where OIA's resources were utilized in providing consulting services to management:

- Athletics Department p-card reconciliation process
- Draft regulation development review
- Environmental Health & Safety fire extinguisher inspection application development
- Human Resources investigation support
- Risk monitoring management tool development
- Sponsored research investigation support

AUDIT FOLLOW-UP ACTIVITY

Our Office has a systematic process for following up on outstanding audit recommendations through their implementation. Each month, through the OIA Panther Audit Platform, automatic notifications are sent to the issue-owners of recommendations that are due for implementation. Management indicates the status of the recommendations and the corrective actions taken, and uploads the supporting documentary evidence in the Platform. We then audit and validate the reported status and either concur with or revise the reported status based on our audit. Additionally, we report the results of our audit follow-up activity to the University President and Board of Trustees every six months. We believe these efforts have promoted greater accountability from University management.

During FY 2023-2024, there were 129 recommendations that were due for implementation. We have concluded that 105 (81 percent) were completed, 19 (15 percent) were partially implemented, and 5 (4 percent) were not implemented by their expected implementation date. (See chart on the next page.)

Implementation Status of Audit Recommendations For FY 2024

- Completed — 81%
- Partially implemented — 15%
- Not implemented — 4%
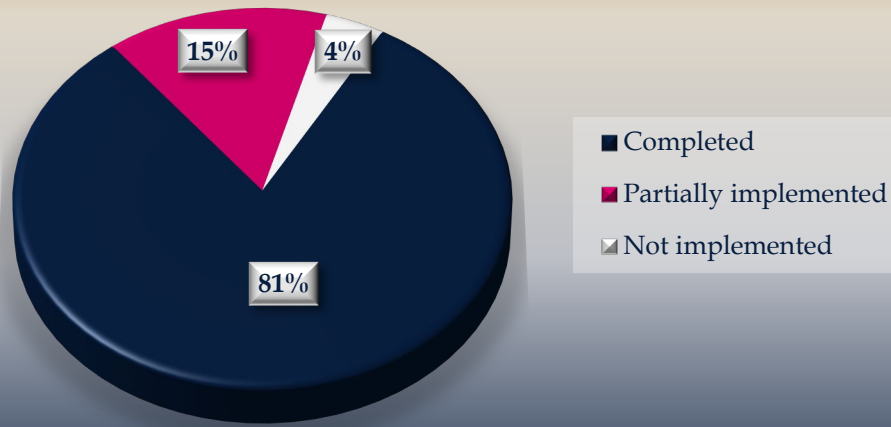
RISK MANAGEMENT

University Anti-Fraud Framework

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

In addition, through our periodic and engagement-level risk assessments, we may identify risks faced by the University. Risks that are evaluated as significant, high, or very high are considered for audit coverage either during a planned or current audit. Similarly, while performing an audit, we may uncover certain risks, conditions, or matters of concern, which we will report and recommend that management take the necessary corrective action. We have found that all such recommendations made to management during FY 2023-2024 have been accepted by management. Pointedly, there were no known risks determined by us as being unacceptably high and communicated to management that were not accepted by management, demonstrating their continued commitment to maintaining a posture of effective risk management.

OTHER ACTIVITIES

State University Audit Council

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

AUDIT PLAN

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

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
THE OFFICE OF INTERNAL AUDIT UNIVERSITY
RISK ASSESSMENT RISK MATRIX**

High

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

Impact

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

Low

Low   Likelihood   High

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To achieve the best use of audit resources, we focus our audit coverage on areas of very high and high risks (those falling within the red sections 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 encouraged 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 22 and 23 of this report. At its June 5, 2024, meeting, the FIU Board of Trustees approved the audit plan for the 2024-2025 fiscal year presented on page 21.

AUDIT PLAN FOR FISCAL YEAR 2024-2025	
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)** •

<u>**Note:**</u> **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.**

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

No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	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			x				✓	
4.	Academic Affairs	Post-Tenure Faculty Review Process	(20)				x			✓		
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			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			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			x				✓	
33.	Information Technology	IT Physical Controls	21	x					✓			
34.	Information Technology	Panther Tech	(18)				x					✓
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			✓			

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No.	Operational Unit/Area	General Subject Matter	Risk Index	Prior	2022	2023	2024	2025	2026	2027	2028	2029
		Florida International University Office of Internal Audit **Risk-Based Five-Year Audit Plan**			Past Audit Coverage				Planned Audit Coverage				
59.	University-wide	DEI Expenditure Detection Controls	(32)			x		✓			✓	
60.	University-wide	Export Controls	21			x					✓	
61.	University-wide	Payroll Irregularities and Fraud Controls – 3/3	12	x							✓	
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	✓	✓	✓	✓	✓

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