FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

Thursday, June 12, 2025
8:30 AM

Chair: Alan Gonzalez
Vice Chair: Yaffa Popack
Members: Noël C. Barengo, Carlos A. Duart, George Heisel, Jesus Lebeña, Chanel T. Rowe

AGENDA

1. **Call to Order and Chair's Remarks** — **Alan Gonzalez**
2. **Approval of Minutes** — **Alan Gonzalez**
3. **Action Items:** Committee Action | Full Board Information Only
   - 3.1 **University Compliance and Integrity Work Plan, 2025-26** — **Jennifer LaPorta**
   - 3.2 **Internal Audit Plan, 2025-26** — **Trevor L. Williams**
4. **Action Items**
   - AC1. **Proposed Revisions to Audit and Compliance Committee Charter** — **Trevor L. Williams**
   - AC2. **Proposed Revisions to Office of Internal Audit Policy and Charter** — **Trevor L. Williams**
5. **Discussion Items:** No Action Required
   - 5.1 **Office of University Compliance and Integrity Quarterly Report** — **Jennifer LaPorta**
   - 5.2 **Office of Internal Audit Status Report** — **Trevor L. Williams**
6. **New Business** — **Alan Gonzalez**
   - 6.1 Office of Internal Audit Discussion of Audit Processes
7. **Concluding Remarks and Adjournment** — **Alan Gonzalez**

The next Audit and Compliance Committee Meeting is scheduled for September 18, 2025

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Meeting Book - 06.12.25 - Audit and Compliance Committee Meeting

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FIU Board of Trustees

June 12, 2025

Subject: Approval of Minutes of Meeting held February 13, 2025

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on February 13, 2025.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on February 13, 2025

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, February 13, 2025

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

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FIU Board of Trustees

Audit and Compliance Committee
February 13, 2025
FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

MINUTES

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1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Alan Gonzalez at 9:00 AM on Thursday, February 13, 2025.

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

The following Board members were also in attendance: Trustees Dean C. Colson, George Heisel, Jesus Lebeña, Alexander M. Peraza, Marc D. Sarnoff, and Albert R. Taño.

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

2. Approval of Minutes

Committee Chair Gonzalez asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on November 21, 2024. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on November 21, 2024.

3. Action Items

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

Chief Audit Executive Mr. Trevor L. Williams presented the results of the audit of the Performance Based Funding and Preeminent Metrics Data Integrity for Committee review. Mr. Williams explained that the audit has been completed annually since the creation of the Performance Based Funding Model in 2014. He added that new this year is the auditing and reporting on preeminent status. Mr. Williams indicated that the audit reviewed data submitted to the Florida Board of Governors (BOG) from September 2023 through August 2024 and tested relevant files for four (4) of 10 performance based funding metrics and four (4) of 12 preeminent metrics. He noted that the audit concluded that the University continues to have good processes and controls for maintaining and reporting performance metrics data and, overall, the system, in all material respects, continues to function in a reliable manner. Mr. Williams added that while the audit resulted in one (1) finding, the finding did not impact the metrics which would have changed the University's ranking. He stated

that based on the audit results, the Office of Internal Audit believes that the audit presents a sound basis from which the University President and Board of Trustees Chair can rely upon to sign the Data Integrity Certification. Mr. Williams explained that the Data Integrity Certification has been signed by University President Kenneth A. Jessell and requires the signature of the Board of Trustees Chair upon approval by the FIU Board of Trustees. Mr. Williams stated that the audit report and Data Integrity Certification are due to the BOG by March 1, 2025.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend Florida International University Board of Trustees acceptance of the Audit Report - Audit of Performance Based Funding and Preeminent Metrics Data Integrity and approval of the Performance Based Funding and Preeminence Status – Data Integrity Certification, as executed by the University President.

AC2. Office of Internal Audit External Quality Assurance Review, November 2024
Mr. Williams presented the 2024 Office of Internal Audit External Quality Assurance Review for Committee review. He pointed out that the Office of Internal Audit is required to undergo an external quality assurance review at least every five (5) years. He added that a team of independent external reviewers completed a quality assurance review of the Office of Internal Audit to assess the Office's conformance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and code of ethics. Mr. Williams added that the review team also looked to identify opportunities to enhance the Office's operations with best practices. He commented that the Office received a rating of "Generally Conforms," which is the highest rating that can be achieved. Mr. Williams commented that the rating assures that the Office's work is performed with full compliance with globally accepted standards and code of ethics. He remarked that the review team recognized that beyond complying with the standards, the Office has incorporated several best practices into its operations. Mr. Williams noted that the review team offered some suggestions to enhance the Office's operations further, which the Office has accepted and will be implementing.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend FIU Board of Trustees approval of the independent assessor's report, Office of Internal Audit External Quality Assurance Review, November 2024.

4. Discussion Items
4.1 Office of University Compliance and Integrity Quarterly Report
Chief Compliance and Privacy Officer Ms. Jennifer LaPorta indicated that the Office of Compliance worked in the second quarter of the fiscal year to complete the escalation process for five (5) Compliance training campaigns, design and launch three Compliance trainings, and complete and/or participate in seven (7) communications campaigns. With respect to implementing and operationalizing the compliance requirements of BOG Regulation 9.016, Prohibited Expenditures, she pointed out that the three (3) person Prohibited Expenditures Workgroup has representation from the Compliance Office, Office of the General Counsel, and Office of the Provost. Ms. LaPorta added that the Workgroup continued in-person training for key units and met with units to discuss and assess compliance with said Regulation. She stated that, in the second quarter, the Compliance Office communicated with the University community to remind them of deadlines and to seek

verification of submissions for 24 Compliance-related filings and activities. She commented on the continued oversight and administration of the FIU Ethical Panther Hotline to include assignment, review, and tracking of 77 open reports, including 28 new reports from the reporting period. Ms. LaPorta remarked that the Compliance Office has been actively demoing new hotline providers and has chosen a new provider to achieve a seamless transition process, which anticipates a fall 2025 launch to be accompanied by a significant communications campaign.

Ms. LaPorta mentioned that the Compliance Office continues to partner with stakeholders throughout the University community to operationalize compliance with the many foreign influence and export control obligations that affect research activities, hiring of foreign nationals, international travel, contract reviews, purchasing and academic collaborations. She stated that, in the second quarter, the Compliance Office reached out to stakeholders throughout the University to gather the data necessary to file FIU's state and federal foreign contracts and gifts reporting. Ms. LaPorta noted that the Compliance Office is also diligently monitoring and directing efforts toward new legislation and guidance that impacts the University's foreign influence program, including monitoring the Executive Orders coming out of the White House. She explained that because the state's legislation and BOG's regulation on foreign influence are so expansive, FIU and the State University System, are well positioned for continued compliance in this area. Ms. LaPorta indicated that the Compliance Office is working with the Division of Human Resources through the final stages of the hiring process for a candidate that has been selected to fill the Foreign Influence Manager position. Committee Chair Gonzalez and Board Chair Roger Tovar commented on the importance of filling this critical role.

4.2 Office of Internal Audit Status Report

Mr. Williams presented the Office of Internal Audit Status Report, reporting on the following recently completed audits: Grading Integrity Management; Foundation Pledges Receivable and Collections; Physician Assistant Program, Information Technology Controls; Capital Construction Project Administration and Funding; Performance-Based Funding and Preeminent Metrics Data Integrity; and Campus Safety. In terms of the Grading Integrity Management audit, Mr. Williams stated that the audit reviewed grade changes made during fall 2022 through fall 2023 and evaluated a sample of changes for policy/procedure compliance and security around the system used for processing grade changes. Mr. Williams stated that the audit found that there was a need to strengthen policy compliance and some systems security controls. He added that the audit offered 24 distinct recommendations and a total of 34 recommendations across multiple University areas. He highlighted recommendations made, which included: regularly reviewing roles, monitoring activity, revoking unnecessary access, and restricting grade entry across academic careers to essential cases only; revising the Grade Change Request Form in PantherSoft to specify who initiated the request to the approver; development of comprehensive departmental procedures for all grade change processes and review and update existing policies, procedures, Faculty Handbooks, forms, and websites with relevant information to ensure consistency with current practices; and assigning grades and processing grade changes in accordance with FIU policies.

Mr. Williams commented that the Foundation Pledges Receivable and Collections audit focused on the FIU Foundation's operations and internal controls related to the recognition and collection of pledges receivable. He pointed out that the audit concluded that the Foundation has effectively

implemented internal controls for managing pledges receivable and their collection, ensuring their accuracy, completeness, and proper valuation for fiscal year 2023-24. Mr. Williams added that the Office of Internal Audit offered the following two (2) recommendations to enhance processes: implementing a standardized process for updating the system with complete and accurate documentation of follow-up actions and decisions; and establishing a formal process for periodically reviewing information technology vendor security assessment reports throughout the contract's service period.

Mr. Williams indicated that the Physician Assistant Program Information Technology (IT) Controls audit evaluated IT controls during the 11 months ended May 31, 2024, and focused on assessing the Program's adherence to FIU Policy 1910.005, Responsibilities for FIU Network and/or System Administrators, and the controls in place for the critical applications utilized in the Program's operations. He noted that the audit concluded that while the selected IT controls for the five (5) critical applications used in the Program are generally in place, the Program's adherence to Policy 1910.005 has room for improvement. He pointed out that nine (9) recommendations were offered, four (4) of which related to complying with Policy 1910.005 and five (5) impacted two (2) of the five (5) applications evaluated.

Mr. Williams commented on the Capital Construction Project Administration and Funding audit. He stated that the audit examined the planning, management, funding, contractor and subcontractor selection, compliance with statutes, regulations, policies, and contracts related to major capital projects to ensure adherence to sound internal controls and practices and compliance with law and governance structure. Mr. Williams added that while the audit found that generally, controls related to project management and planning are designed well and functioning effectively, the following five (5) recommendations were offered: ensuring all required Campus Development Agreements are executed in compliance with Florida Statutes; establishing a review process to verify that both statutory and University insurance and bonds requirements are satisfied; initiating discussion with the Board of Trustees to consider commissioning a general review of the President's Powers and Duties Resolution to determine the desired level of reporting to the Board, including the level of reporting of change order activity and other construction activities; and ensuring the integrity of the subcontractors bidding process by maintaining control over sealed bids and preparing bid tabulation sheets.

Mr. Williams commented that the Campus Safety audit assessed the adequacy and effectiveness of the protocols and mechanisms in place for ensuring the physical safety of members of the campus community, safety communications, and monitoring and responding to safety-related matters. He indicated that the audit concluded that, overall, the University is well-equipped with various safety features that contribute to providing a safe environment for members of the University community, ensuring efficient and effective communications related to safety, and monitoring and responding to safety-related matters. He added that where the need for enhancements was noted, 10 recommendations were offered, some of which have already been implemented.

Mr. Williams indicated that there are eight (8) audits in various stages of completion, ranging from the planning stage to draft reports being issued. He reported that of the 55 recommendations that were due for implementation during the six (6) months ended December 31, 2024, 32 or 58% were

completed, 19 or 35% were partially implemented, and 4 or 7% were pending some form of implementation. He also commented on the implementation of audit recommendations for the 18-month period ending December 31, 2024. Mr. Williams noted that 58% - 74% were completed, 20% - 35% were partially implemented, and 6% - 7% were pending some form of implementation. He commented that the Office of Internal Audit will be closely monitoring the rate of completion of audit recommendations and that the resulting data will help in determining potential changes in strategy or interventions to ensure that the level of attention and diligence needed are applied. Mr. Williams mentioned that the Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. He added that since the Office of Internal Audit's last report to the Committee, five (5) such complaints were received and four (4) have been closed.

5. New Business

5.1 Senior Management Discussion of Audit Processes

Committee Chair Gonzalez noted that, prior to today's meeting and as is the practice prior to every meeting of the Audit and Compliance Committee, he met with Mr. Williams, Ms. LaPorta, and the University's liaison to the Committee, Senior Vice President for Operations and Safety and Chief of Staff Javier I. Marques regarding matters to be brought before and actions to be taken by the Committee. Committee Chair Gonzalez added that he also met separately with Provost and Executive Vice President Elizabeth M. Bejar. Committee Chair Gonzalez indicated that Provost Bejar spoke about the collaborative relationship that University leadership maintains with the Chief Audit Executive and members of the Office of Internal Audit. Committee Chair Gonzalez pointed out that Provost Bejar did not raise any material concerns about the referenced relationship. Responding to Committee Chair Gonzalez, Provost Bejar indicated that she had nothing further to bring to the Committee's attention regarding the audit process.

6. Concluding Remarks and Adjournment

With no other business, Committee Chair Alan Gonzalez adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, February 13, 2025, at 9:51 AM.

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FIU Board of Trustees

June 12, 2025

Subject: University Compliance and Integrity Work Plan, 2025-26

Proposed Committee Action:
Approve the University Compliance and Integrity Work Plan for Fiscal Year 2025-26.

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

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

Supporting Documentation: University Compliance and Integrity Work Plan, 2025-26

Facilitator/Presenter: Jennifer LaPorta

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FIU | University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Annual Work Plan
2025-2026

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FLORIDA INTERNATIONAL UNIVERSITY
OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY
2025-2026 Annual Work Plan

PURPOSE AND SCOPE

The purpose of the Florida International University ("University") institutional Compliance and Ethics Program ("Program") is to promote and support a working environment which reflects the University's commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program applies to all University campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff ("Employees"), and, where appropriate, students, the Board of Trustees, 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.

2025-2026 GOALS AND OBJECTIVES

This document outlines the 2025-2026 goals and objectives of the Program ("Annual Work Plan"). Goals and objectives include key action items that support the achievement of each goal. Key action items are focused on projects and activities that will mitigate risks to the resources and reputation of the University, as well as to the careers and professional reputations of its employees. The Annual Work Plan is divided into the elements of an effective compliance program and includes an overview of the projects, initiatives and activities developed to meet those requirements. Quarterly Reports will continue to be presented to the Board based upon progress toward the goals, objectives and key action items outlined in this Annual Work Plan as well as the implementation of compliance activities that emerge throughout the Annual Work Plan Year to address the continually evolving regulatory landscape and to support the University's strategic initiatives.

PROGRAM DESIGN – THE ELEMENTS OF AN EFFECTIVE COMPLIANCE PROGRAM

The Program is designed and administered, recognizing that building and maintaining a culture of ethics and compliance are shared responsibilities and require a commitment from all Community Members. The Program is also designed to prevent, detect, and correct misconduct within the University in reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the elements of an "effective

ethics and compliance program," which require not only promoting compliance with laws, but also advancing a culture of ethical conduct.

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

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

PROGRAM STRUCTURE AND OVERSIGHT

Standard

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

Program Elements

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

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

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

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

Integrity.

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

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

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

University Community Members have a shared responsibility for compliance with laws, regulations, policies, procedures, and standards of conduct commensurate with their roles.

FY 2025–2026 - New Projects and Initiatives

The 2025-2026 Annual Work Plan includes continuation of the multitude of Program activities conducted, coordinated, and facilitated by the Compliance Office that promote an organizational culture and that encourage ethical conduct. ***Some significant new projects and initiatives planned for the upcoming fiscal year include the following:***

Monitoring and Responding to Changes in Regulatory Landscape:

As the President and executive agencies continue to implement articulated policy agendas, the Office of Compliance will continue to work closely with the Office of General Counsel and Leadership to monitor and respond to executive orders, agency

guidance, and legislation that impact our work and community.

Foreign Influence and Global Risk Initiatives

The Compliance Office will continue to work with and through the Foreign Influence and Global Risk Taskforce and its subcommittees to identify measures to minimize foreign influence risk in the overall context of FIU's international academic and research mission and in light of continued legislative action in this area. The Task Force will continue to implement a risk-based, comprehensive strategy to identify, assess, mitigate, and monitor risk associated with foreign influence as we continue to enhance workflows and process improvements in key areas such as international travel, screening foreign researchers, reporting agreements with foreign entities, and entering into collaborations and agreements with foreign sources. Some key initiatives/enhancement activities will include:

- **University-Wide Restricted Party Screening Project – Visual Compliance**

  FIU utilizes Visual Compliance software to perform restricted party screenings to identify individuals and entities subject to U.S. Government export or payment authorization requirements or with whom engagement is prohibited altogether. A significant number of international institutions including, but not limited to, research universities and institutes are Restricted Parties. The Compliance Office will perform a review and assessment of entities and individuals we recommend should be selectively screened, prior to formal engagement or an executed agreement to minimize risk exposure. The Compliance Office will identify individuals with responsibilities related to restricted party screenings throughout the University to identify appropriate access to the screening tool, outline the appropriate parameters of transactional screening, and ensure updated training for those using the screening tool. Access listings will be reviewed to remove users who no longer work with the University or no longer require access based on their job roles. Additionally, associated business justifications will be recorded for those who continue to have screening accounts. An evaluation to identify potential gaps within processes that require restricted party screening will also be assessed to implement procedures and process improvements within various workflows throughout the University.

- **International Travel Compliance Dashboard**

  The Compliance Office will work with FIU Global and the Office of the Controller to develop an International Travel Compliance Dashboard to better visualize and analyze data related to international travel within the PantherSoft system. This will include, but not be limited to, information related to total trips to international locations, individual traveler history, non-compliance trips, statutory screening statistics, and data compilations regarding travel to foreign countries of concern.

This will assist with enhanced assessment of international travel trends and identification of process improvements.

- **International Travel Training Module**

  The Compliance Office will work with FIU Global to develop and launch an international travel training module, inclusive of legal requirements, FIU processes, export controls considerations, foreign influence risks and risk mitigation, and IT security protocols. This training will be required of all faculty and staff engaging in work-related foreign travel before travel authorization is approved.

- **Drone Webpage**

  In FY 2024-2025, the Compliance Office worked with members of the Drone Assessment Team to put in place an interim process and University policy for compliance with federal law and the Florida Administrative Code, which requires that foreign influence screening and IT risk assessments take place for the purchase, acquisition, and use of drones by FIU employees. In FY 2025-2026, the Compliance Office will design a webpage to serve as an informational resource, link to the required forms to initiate approval, and streamline the required workflows for FIU employees and third parties.

- **Research Security Website**

  In FY 2024-2025, the Compliance Office worked with the Office of Research and Economic Development (ORED), IT security and our export controls consultant to build out a new Research Security website. External Affairs developed the website and in FY 2025-2026 we will be launching University wide. The site provides more robust guidance in this area and more effectively and mutually links to our existing related webpages addressing export control, Foreign Influence Risk Management – (FIRM), conflict of interest, and ORED's sponsored research requirements. This approach reflects the overall federal perspective that research security holistically incorporates numerous compliance elements that inform research, academic and business activities. We are in the process of building additional content to address the requirements of National Security Presidential Memorandum – 33 (NSPM-33) before launch.

- **Foreign Reporting**

  In the second half of FY 2024–2025, the Compliance Office assumed responsibility for FIU's federal and state reporting of foreign gifts and contracts from the Office of General Counsel. In FY 2025-2026 the Compliance Office will be reviewing all reporting workflows and procedures, researching applicable legal requirements and

guidance, and incorporating process improvements and efficiencies for future reporting periods.

- **Export Control Trainings**

  The Compliance Office will work with FIU's Export Control consultant to substantively update and redesign our three foundational training modules oriented towards research faculty and staff, FIU operational personnel, and health science researchers.

Compliance Program Assessments

- **Five Year Compliance Review**

  The Board of Governors Regulation 4.003 - *State University System Compliance and Ethics Programs* requires that, at least once every five (5) years, the president and board of trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate. The Compliance Office will complete its second external review in FY 2025-2026 for submission to the Board of Trustees. The Compliance Office will also assist other State University System institutions in accomplishing this Five-Year Review goal as a peer reviewer.

- **Gartner Internal Compliance Assessment**

  The Compliance Office will develop initiatives and priorities based on the March 2025 compliance program assessment of its objectives and functional activities.

Standards of Conduct and Policies

- **Development of Youth Programs/Activities Training**

  The Compliance Office has developed and disseminates required training regarding "Mandatory Reporting of Child Abuse, and Neglect" (Reporting Training) as required by University Policy 140.130. In response to a recommendation in the Audit of Background Checks for Those Working with At-Risk Individuals, the Compliance Office will take the lead in researching and developing a second training, inclusive of the material covered in the Reporting Training, expanded to include additional legal responsibilities and risks associated with directly working with at-risk individuals. The training developed by the Compliance Office will be designed for universal use for University stakeholders whose work or services on behalf of FIU require frequent contact with minors. Department heads of units that sponsor events, programs, or activities on or off campus that anticipate the participation of minors, as well as the employees and volunteers in their units.

- **Policy Library**

  In FY 2024-2025, the Compliance Office worked with FIU Information Technology (IT) to develop the requirements for a new and improved University Policy Library and Development Platform. In FY 2025-2026 we will be launching the new Policy Library and working with IT to complete Phase II of the development process.

- **Policy Cataloguing Project**

  The Compliance department will catalog all current and archived University-wide policies maintained by the office in a new, centralized, streamlined process. All final policy documents will be sorted and stored in a manner which will allow for more efficient retrieval and identification of policy versions. This will allow for more accurate documentation and archiving of FIU policies, and for reduced resources to be allocated for instances of records requests. Additionally, it will facilitate a more effective transfer of policy information to the new policy platform.

Athletics Compliance

- **House v. NCAA Settlement**

  Athletics Compliance and the Chief Compliance Officer will continue to work with the Office of General Counsel and Athletics Department leadership to implement post settlement rules for FIU to abide by after July 1, 2025. Developments will be reviewed and communicated to key stakeholders to include executive summaries of legislative proposals and general overviews of significant elements of the settlement.

- **Onboarding and Launch of Athletics Compliance and Recruiting Platform**

  In FY 2025-2026 Athletics Compliance and the Department of Athletics will be onboarding, customizing, and launching FIU's new compliance and recruiting platform, including creating new workflows and training for stakeholders. This integrated platform will mitigate risks associated with compliance with NCAA regulations and streamline recruitment, financial aid management, and communication. This system will play a key role in preventing violations in crucial areas such as recruitment, eligibility, and scholarships, which could have serious consequences for the department and the University.

Additional New Compliance Initiatives

- **Onboarding and Launch of New Ethical Panther Hotline**

  In FY 2024-2025, the Compliance Office conducted a search for a replacement platform for the Ethical Panther Hotline that will meet the need for systematic root cause analysis of Hotline reports, improved user-interface, and a more automated workflow. In FY 2025-2026 we will be onboarding, customizing, and launching FIU's new Ethical Panther Hotline, including creating new workflows and training for stakeholders involved with the Hotline resolution process and developing a communications campaign for the University Community.

- **Development of Enhanced State Employee Ethical Obligations Guidance**

  In FY 2025-2026, the Chief Compliance Officer will Chair a State University System subcommittee comprised of other compliance professionals working to develop guidance and resources to be used throughout the System. The Compliance Office provides oversight, guidance, and reviews related to compliance with the Florida Code of Ethics for Public Officers and Employees which includes restrictions on soliciting and receiving gifts and honoraria, doing business with one's own agency, employment or contractual relationships that conflict with public employment, misuse of one's public position for the benefit of oneself or others, and other related requirements.

- **Assessment Micro-Credential**

  The FIU Compliance Office will enroll in the 2025-2026 cohort to earn the Administrative Assessment micro-credential. Developed by FIU's Office of Institutional Effectiveness, this micro-credential will assist the Compliance Office in developing assessment plans to effectively measure program and operational outcomes and to use assessment data to inform continuous improvement efforts within the Compliance Program.

STANDARDS OF CONDUCT AND POLICIES

Standard

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

Program Elements – Standards of Conduct and Policies

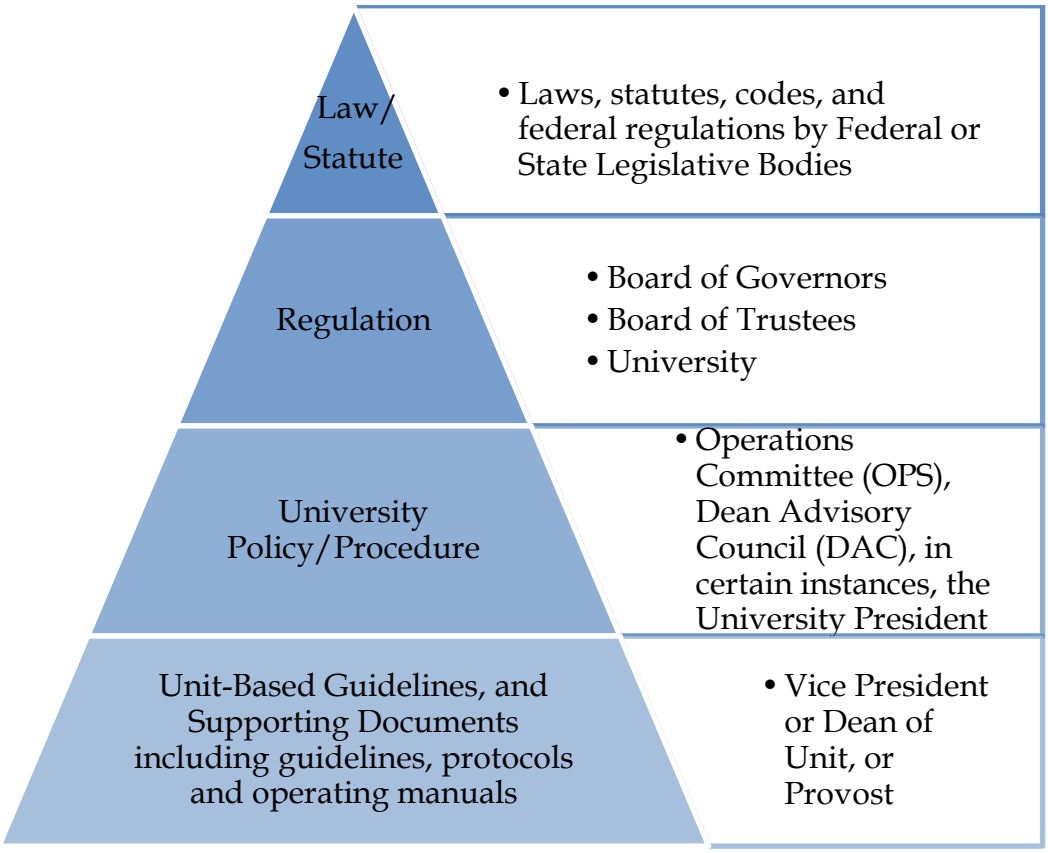
Policy Library and Development Process

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

FIU's policy framework is guided by these principles:

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

Policy Framework Hierarchy Pyramid



2025 – 2026 Work Plan – Standards of Conduct and Policies

The Compliance Office will continue to provide support and resources to Policy Owners in enforcing University policies and procedures. Guidance related to navigating the New Policy Library will also be issued to stakeholders, including University Leadership responsible for endorsement.

2025-2026 Scheduled Policy Campaigns and Communications Initiatives

- Employee Code of Conduct
- Conflict of Interest Policies
- Health Insurance Portability and Accountability Act Policies
- Family Education Rights and Privacy Act (FERPA) Regulation
- Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- Incident Response Plan
- Mandatory Reporting of Child Abuse, Abandonment and Neglect Policy

- Political Activity/Political Participation
- International Travel Policy
- Alcoholic Beverages Regulation
- Nepotism Policies
- Export Control Policy

Additional Campaigns

Additional campaigns will be identified and coordinated with policy owners and scheduled as deemed appropriate with the creation of new policies or substantive updates of policies during the year and as circumstances and trends dictate.

FIU Policy Library and Development Platform

Phase 1 of the new University Policy Library will be launched in FY 2025-2026 as the Compliance Office continues to work with Information Technology to develop the additional functionality identified for Phase 2 of the new platform.

TRAINING, EDUCATION, AND COMMUNICATIONS

Standard

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

Program Elements - Training, Education and Communication

Training

The FIU Board of Trustees and University employees receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Compliance Office collaborates with the department/division responsible for the administrative oversight of compliance education and training by supporting in-person compliance training efforts and leveraging technology to enhance awareness of important laws, regulations, and

policies, and to document training completions. Infographics, short videos, compliance checklists, and other tools are developed by the Compliance Office and used to reinforce ethics and compliance messaging. Compliance training for employees is developed and administered through the FIU Develop platform.

Compliance and Integrity Website

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

Export Controls Website

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

Foreign Influence Risk Management Website

The Foreign Influence Risk Management Website (FIRM) is maintained and updated to educate the University community and to promote awareness and best practices designed to mitigate foreign influence risk. FIU's Foreign Influence website incorporates a foundational risk management structure, which is FIU's process for identifying and analyzing foreign influence risks, aligning those risks to the University's strategic goals, developing a practical risk framework, and building practical processes and resources to successfully mitigate such risks.

Education and Communication Outreach

The Compliance Office regularly educates the University community on compliance requirements through time-sensitive communications and compliance updates such as employee-specific and broadcast email distribution, articles in partner e-mails and newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Dean's Advisory Council meetings and service on several committees, task forces, and work groups.

Compliance Three-Year Communications Plan

The Compliance Office maintains a Communications Plan for a three-year cycle (currently for FY 2024, FY2025, and FY2026) separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted to employees, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes the evaluation of communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have greater impact.

New Employee Orientation

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

2025 – 2026 Work Plan – Training, Education and Communication

During the 2025-2026 Plan Year, the Compliance Office will oversee, provide, and/or participate in the following training, education, and communication campaigns:

2025 – 2026 Scheduled Training, Education, and Communication

- Employee Code of Conduct
- Clery Act
- Family Education Rights and Privacy Act (FERPA)
- Health Insurance Portability and Accountability Act (HIPAA)
- Athletics Compliance Training
- Conflict of Interest
- Institutional Conflict of Interest
- Incident Response Plan
- Export Controls
- Alcoholic Beverages Regulation
- Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- Political Activity/Political Participation
- Mandatory Reporting of Child Abuse and Neglect
- Preventing Identity Theft on Covered Accounts Offered or Maintained by FIU (Red Flags)

- Records Management Compliance Training
- Digital Accessibility
- International Shipping/Mailing Procedures
- Student-Athlete Name, Image, and Likeness
- Environmental Management
- Security in Laboratories with Special Hazards
- Travel at FIU
- International Travel Requirements Training
- Firearms and Weapons
- Nepotism
- Foreign Influence
- Additional training, education, and communication will be identified and coordinated with policy owners and scheduled as deemed necessary with the initiation of new and critical initiatives that take place during the year.

New Employee Experience

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

Supervisor Training and Resources

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

2025 – 2026 Athletics Compliance - Yearly Rules Education Plan

Inside Athletics

- **All Coaches Compliance Meeting**: Monthly meeting (first Tuesday of each month during the academic year) covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and relevant guest speakers.
- **Head Coaches Meeting**: Along with the Executive Team, monthly meeting with the head coaches to review NCAA rules, regulations, and updates.
- **All Athletics Staff Meeting:** Bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
- **Academics – Student Athlete Advisory Committee (SAAC):** Meet with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc.

Weekly (informal) meetings scheduled to address emerging issues to ensure the offices coordinate efforts.

- **Athletic Training Room:** Meet with training room staff every semester to review all rules that may impact sports medicine and student-athletes.
- **Business Operations:** Meet with staff every semester for all business specific legislation and assess the effectiveness of the compliance-related policies and procedures affecting Business Operations.
- **Facilities/Equipment:** Meet with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.
- **Game Management/Operations:** Meet with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules that are specific to this area.
- **Marketing/Media Relations:** Meet with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.
- **Development:** Meet with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
- **Strength and Conditioning:** Meet with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
- **Student-Athletes:** At a minimum, bi-annual meetings with student-athletes. This includes communicating that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance platform is leveraged to distribute compliance tips, information, and guidelines on a regular and on-going basis throughout the year.
- **Ticket Operations:** Meet with staff at least once per semester to review all ticket operations rules.
- **Executive Staff:** Sr. Associate Athletic Director meets with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.
- **Name, Image, and Likeness (NIL):** Sr. Associate Athletic Director will facilitate monthly meetings with teams to discuss NIL. Topics covered will include successfully leveraging existing NIL support platforms, emerging NCAA guidance and developments, and institutionally appropriate support of student-athletes vis a vis their NIL opportunities. Meetings will also be facilitated with donors, collectives, Head Coaches, and FIU Athletics external revenue team.

External to Athletics

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

2025 – 2026 Health Affairs Compliance Training, Education, and Initiatives

- **HIPAA Steering Committee**: This meeting's audience will be extended to include units that create, process and/or collect personal health information (PHI), regardless of whether those units are subject to HIPAA. During the monthly meetings, pre-established agenda topics will be identified which range from policy and procedure development at the enterprise level and area/unit level, training, privacy and security compliance efforts and obligations, regulatory requirements and updates, compliance assessment results, and the risks and potential penalties associated with non-compliance.
- **HIPAA Privacy Liaisons:** The Director of Compliance and Privacy for Health Affairs will meet as necessary and appropriate with the appointed HIPAA Privacy Liaisons separately from the full HIPAA Steering Committee in order to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Liaisons. The Director also engages liaisons in advanced training regarding the HIPAA privacy rules and auditing requirements.
- **HIPAA Job Specific Module Training:** The Director of Compliance and Privacy for Health Affairs will monitor the completion of job specific training modules, for each of the thirty-one FIU Privacy Rule policies and procedures. The modules were developed and made available on-line and existing and new workforce members are required to complete training modules commensurate with their role and responsibilities.

- **Units that create, process and/or collect Personal Health Information**: The Director of Compliance and Privacy for Health Affairs will meet with identified units throughout the University that are otherwise not subject to the requirements of HIPAA to educate and conduct training of privacy and compliance obligations required under State Law and FERPA.

MEASUREMENT AND MONITORING

Standard

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

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

Program Elements – Measurement and Monitoring

Outside Activities/Conflict of Interest Disclosure Process

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

Institutional Conflict of Interest Disclosure

It is critical to FIU's mission and reputation to maintain the public's trust that the University's endeavors are not biased or compromised by institutional officials' financial or business considerations. Institutional Conflicts of Interest are not inherently unethical; however, they may introduce risks to the integrity of the Institution. Because of the many and complex relationships that the University has with public and private entities, the University must be aware of any relationships involving financial gain that may compromise or appear to compromise the University's integrity. On an annual basis and when any update occurs, institutional officials must report their and their

family members' financial interests and/or fiduciary roles so that potential conflicts are identified and addressed. The Chief Compliance Officer reviews and approves submitted disclosures and chairs the Institutional Conflict of Interest Committee, which makes recommendations to the President regarding certain disclosed activities.

Ethical Panther Hotline Case Review

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

Travel Authorization Monitoring

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

Visiting Researcher Monitoring

The Compliance Office, through its Export Controls Office, is included in the approval workflow for foreign national visiting researchers.

International Guests and Delegation Visits Monitoring

The Compliance Office, through its Export Controls Office, is included in the approval workflow for international guests and delegations visiting our campuses.

Restricted Party Screening

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

International Shipping Monitoring

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

Compliance Requirements Matrix Platform

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

Medical Records Access Auditing Tool

The Director of Compliance and Privacy for Health Affairs works closely with the HIPAA Security Officer, staff from the Division of Information Technology, the FIU HIPAA Hybrid Designated Healthcare Components, Student Health, and an FIU consultant and vendor, to oversee an externally staffed access auditing tool. The auditing tool enables Designated Healthcare Components to meet the HIPAA Privacy and Security Rules and Florida law regulatory requirements and will enable FIU Student Health to meet the Family Education Records Protection Act (FERPA) regulatory requirements by controlling and monitoring staff and student worker access to patient and student medical records and initiate timely and appropriate responses to improper or unauthorized access.

***Teamworks Elite* Athletics Compliance Platform**

The Athletics Compliance Office will leverage the *Teamworks Elite* platform to monitor key compliance functions, mitigate risks, and streamline compliance with NCAA regulations to prevent violations in crucial areas such as recruitment, eligibility, and scholarships, which could have serious consequences for the department and the university.

External Compliance Requests or Investigations

The Compliance Office provides support, coordination, or oversight of external inquiries into compliance with federal and state laws and NCAA requirements and

takes appropriate steps to mitigate consequences for the University in instances of non-compliance. As part of this responsibility, the Compliance Office provides guidance to compliance partners and provides or contributes to the University's response as appropriate. Based on the issues that are identified, the Compliance Office ensures that appropriate changes are made to the Program to support compliance, ethical conduct, and mitigation of risks.

Participation in Task Forces, Committees and Other Compliance Initiatives

The Compliance Office participates in a wide variety of groups across our University Community to understand the operational challenges and complexities University stakeholders face, integrate compliance guidance and a compliance lens into University decision making and to monitor operational activities for risk mitigation purposes.

Partnership and Coordination with Internal Audit

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

Enterprise Risk Assessment

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

Compliance Risk Assessment

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

2025 – 2026 Work Plan – Measurement and Monitoring

Scheduled Compliance Reviews and Assessments

During the 2025-2026 Work Plan Year, compliance reviews and assessments are scheduled to be conducted for the following areas:

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

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

INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS

Standard

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

Organizations are expected to promote and enforce consistency throughout the organization, appropriate incentives to perform in accordance with the compliance and ethics program, and appropriate disciplinary measures for engaging in criminal conduct or organizational misconduct and for failing to take reasonable steps to prevent

or detect criminal conduct or organizational misconduct. Failures in compliance or ethics will be addressed through appropriate measures, including education and/or corrective action.

Program Elements – Investigations, Discipline, Incentives and Corrective Action

Investigations and Reviews

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

The Ethical Panther Hotline

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

Scorecards

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

Compliance Training

The Compliance Office assigns professional development credits to required Compliance training to align required Compliance training to employee training

summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).

Campaign Escalation Process

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

Corrective Actions

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

2025–2026 Work Plan Investigations, Discipline, Incentives and Corrective Action

New Ethical Panther Hotline Configuration and Launch

The Compliance Office will leverage the new Hotline configuration process and launch to better track trends, conduct systematic root cause analysis, and respond appropriately to instances of misconduct and unethical conduct.

Partnership with Human Resources

Continue to work with Human Resources to identify opportunities to recognize those who personify the University's core values and to develop and promote compliance and ethics incentive opportunities. A key example is effective use of the HR Newsletter to highlight compliance successes and champions.

Escalation

Work with University Partners to leverage the "Escalation" method developed by the Compliance Office to ensure compliance in key areas such as outside activity/conflict of interest submissions and foreign travel.

International Travel

Work with the Office of the Controller and FIU Global to continue to inform the FIU Community of institutional requirements related to international travel and assess appropriate accountability for those who do not meet those expectations.

RISK MANAGEMENT

Standard

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

Program Elements – Risk Management

Enterprise Risk Management Framework

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

Risk Assessment

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

Risk Informed Decisions

Risk management is part of key decision-making. Risk-informed decisions help us to

distinguish among alternative courses of action, applying values and ethics while using the University's common risk process to help us identify, assess, respond to, and communicate risk. This includes documenting our rationale in support of accountability as we consider the interests of our students, faculty, staff, donors, alumni, community, business and research partners, creditors, rating agencies, accrediting bodies, and other stakeholders.

Responding to Risks

Risk management adds value to our work by helping us be dynamic and responsive to change. Risk management also adds value by facilitating continuous improvement as we serve our students and safeguard stakeholder interests through the application of the common risk process.

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

2025-2026 Work Plan – Risk Management

SUS Enterprise Risk Management Consortium

The State University System of Florida ERM Consortium has been established to serve as a unified platform for ERM professionals across Florida's public universities. The purpose of this initiative is to promote collaboration, advance risk management practices and support our institutions in navigating an increasingly complex higher education environment. Specifically, the Consortium will enhance risk awareness, facilitate collaboration, address trending risks, develop system-wide best practices, and support strategic goals.

Emerging Risk Assessment and Planning

An ability to anticipate and manage risks that may be on the horizon before they become imminent can help leaders navigate unfolding developments – particularly those that are out of their control – that may impact the University's strategic plan, goals, and objectives. The higher education sector is contending with significant challenges as rapid regulatory changes create uncertainty. Regulatory changes are being driven by shifts in federal oversight and funding priorities. The CCO will continue to collaborate with the Office of General Counsel to identify, mitigate and communicate the top emerging risks to the University.

Enterprise Risk Management - During the 2025-2026 Annual Work Plan Year, the Compliance Office will continue to work with the Office of Internal Audit and our many stakeholders to execute the ERM framework by:

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

Panther Enterprise Risk Management Platform

During the 2025-2026 Plan Year, the Compliance Office will coordinate with the Office of Internal Audit to complete and launch the *Panther Enterprise Risk Management Platform.* Final configurations are in place, including a separate dashboard for the Compliance Office to identify key compliance risks for assessment of mitigation efforts. The Platform will offer an intuitive, user-friendly, supported risk management application designed to assist Risk Owners in mitigating and managing risk and to create measurable, reviewable, and reportable outcomes and metrics.

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FIU Board of Trustees

June 12, 2025

Subject: Internal Audit Plan, 2025-26

Proposed Committee Action:

Approve the University Internal Audit Plan for Fiscal Year 2025-26.

Background information:

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

Section 2.7 of the Audit and Compliance Committee Charter states, in relevant part that, the Board authorizes the Audit and Compliance Committee to review and approve the Office of Internal Audit's annual audit plan (and any subsequent changes thereto), considering the University-wide risk assessment and the degree of coordination with the Auditor General's Office for an effective, efficient, nonredundant use of audit resources.

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

Supporting Documentation: Internal Audit Plan, 2025-26

Risk Assessment – List of All Risks *(high and significant risks mapped to five-year audit plan)*

Facilitator/Presenter: Trevor L. Williams

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M E M O R A N D U M

Date: May 19, 2025

To: Chairman and Members of the Audit and Compliance Committee

From: Trevor L. Williams, Chief Audit Executive

Subject: **Internal Audit Plan for Fiscal Year 2026**

I am pleased to present FIU's Office of Internal Audit (OIA) proposed audit plan for fiscal year 2026 for your review and approval. In developing the plan, the Chief Audit Executive (CAE) sought input from various stakeholders of Florida International University, including members of the FIU Board of Trustees, University Administration, and OIA's staff. Additionally, the systematic risk-based approach we utilized helped us to determine how to allocate internal audit resources to audit and monitor risks that may be impactful 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, past audit coverage, established controls, and residual risks 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, complaints reported through the hotline and other sources, audit results, and emerging issues, to effectuate the above-mentioned methodology. Our goal was to identify risks that could adversely impact the fulfillment of the missions and goals of the various operational units of the University. 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.

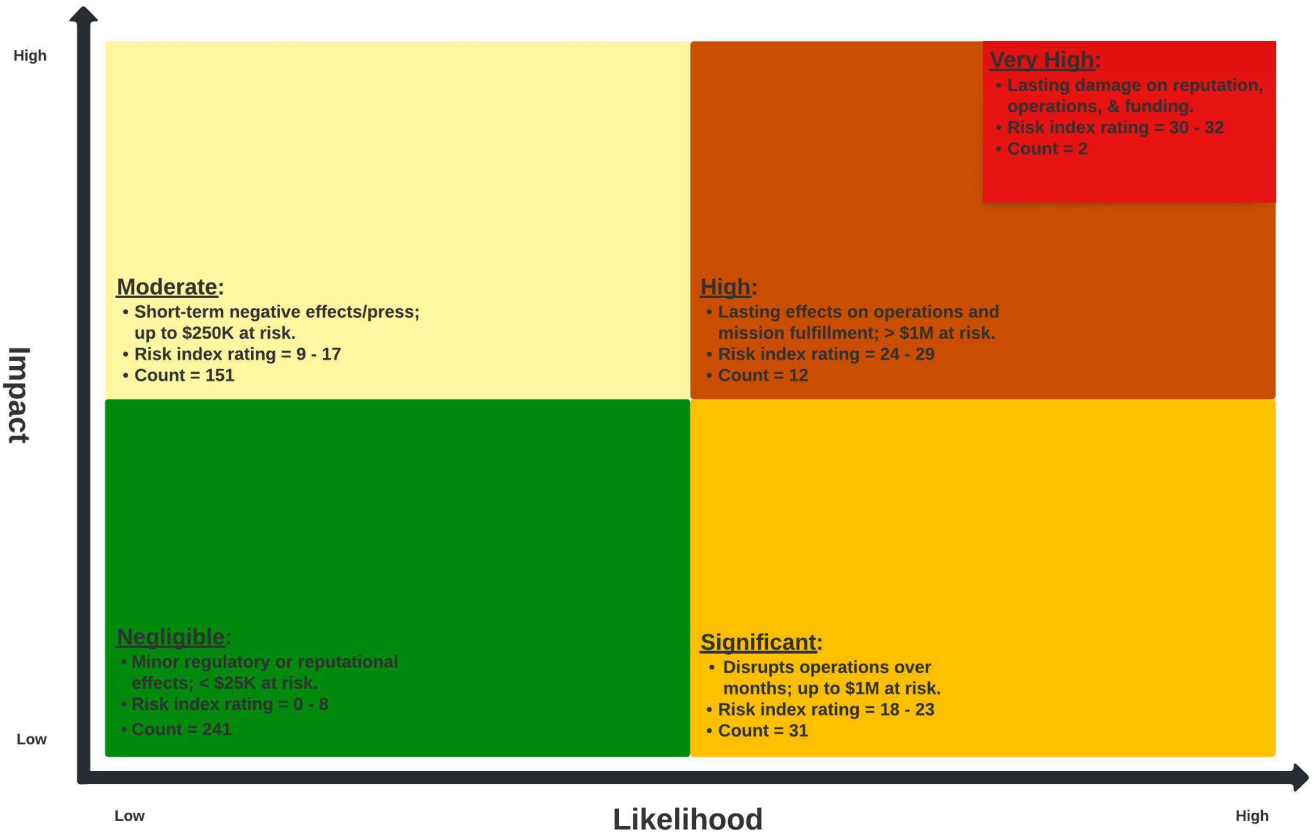
Utilizing the methodology described above and an analysis of the stated risks, related controls, rating, and previously approved 2025-2029 Risk-Based Five-Year Audit Plan,

we developed this year's audit plan.

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

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

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



To make the best use of audit resources, a greater percentage of our resources is allocated to audit coverage of areas of high risks (those falling within the red section on the risk matrix) and significant risks (those falling within the amber section of the risk matrix),

where appropriate. However, to maintain audit presence throughout the University, areas of lesser risks may also receive some degree of review by the OIA. Notwithstanding this approach, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. We rely on University management, as risk owners, to implement the appropriate mitigation strategies for such risks. Furthermore, some of these other risks that are not subject to audit in the current plan are monitored through the activities of the Office of University Compliance and Integrity's compliance program.

The Office's Risk-Based Five-Year Audit Plan for fiscal years 2026-2030 is presented on pages 7 and 8 of this memorandum. In addition, Attachments 1 present listings of the risks that were evaluated.

Independence and Interference

To safeguard the independence of the OIA, the CAE is required to inform the Board of Trustees of any interference encountered in performing internal audit services. Examples of interference include attempts to limit the audits to perform or their scope. In developing the audit plan, we encountered no such interference.

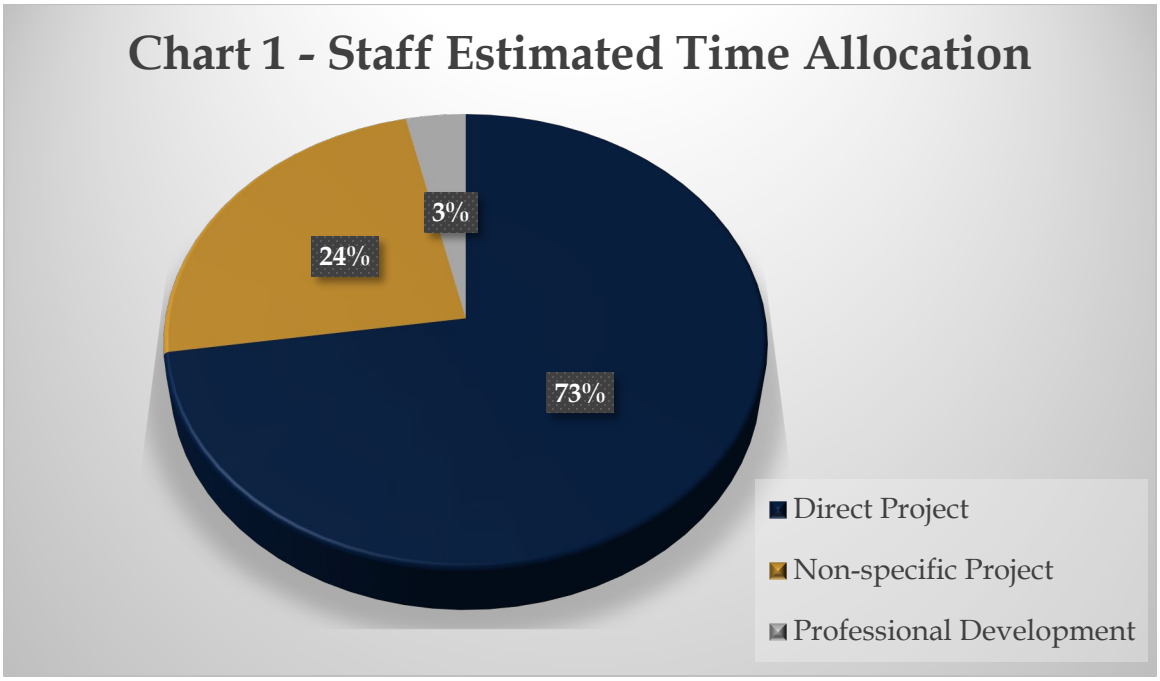
Management's Acceptance of Risks

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

Internal Audit Resources

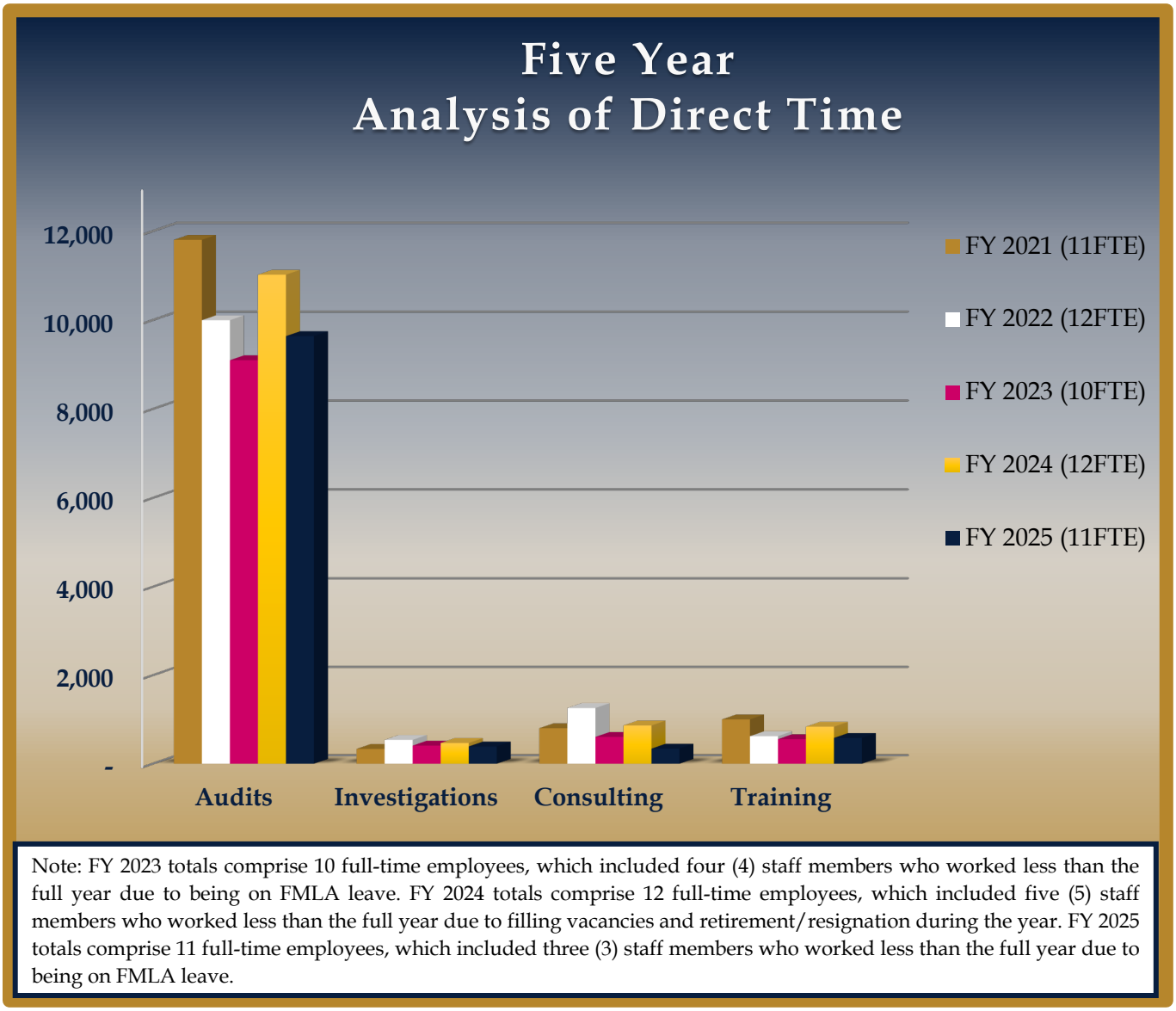
In carrying out its responsibilities, the Audit and Compliance Committee shall review the resources of the Office of Internal Audit, annually.[1] The composition of our Office currently includes 10 certified professional auditor positions (nine of which are filled), a senior administrative services coordinator,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

Among the nine professional auditors, there is an estimated grand total of 15,248 available hours dedicated to the internal audit function (Chart 1). It is estimated that approximately 11,074 (73%) hours of that time will be direct staff time that are available to perform audits, investigations, audit follow-ups, and advisory services. The remaining 4,174 hours are expected to be allocated between staff professional development (540 hours – 3%) and non-project specific services (3,634 hours – 24%).



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

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



Note: FY 2023 totals comprise 10 full-time employees, which included four (4) staff members who worked less than the full year due to being on FMLA leave. FY 2024 totals comprise 12 full-time employees, which included five (5) staff members who worked less than the full year due to filling vacancies and retirement/resignation during the year. FY 2025 totals comprise 11 full-time employees, which included three (3) staff members who worked less than the full year due to being on FMLA leave.

Despite our established audit plan, at times our workload is difficult to predict as investigations, unplanned work, and other developments affect the completion of planned audit projects. For example, three audits in the Audit Plan for Fiscal Year 2025 were delayed to accommodate the appropriate timing. These audits are carried over to the Audit Plan for Fiscal Year 2026. While we intend to complete all engagements contained in the annual audit plan, we acknowledge that unplanned events and circumstances that are beyond our control may occur. For that reason, we have established a minimum completion rate of no less than 80% of the annual audit plan.

Audit Plan

The number of engagements planned for the 2025-26 fiscal year is based on the current resources and estimated direct audit person-hours available. We will adjust the Plan accordingly as changes to these drivers occur. The following table outlines our proposed Audit Plan for Fiscal Year 2026.

AUDIT PLAN FOR FISCAL YEAR 2026	
Carryover Audits:	
COVID-19 Financial Assistance Compliance (64)	
Motor Vehicle Internal Controls & Data Integrity - Parking & Transportation (41)	
Motor Vehicle Internal Controls & Data Integrity - Enrollment Services (17)	
Sponsored Research Financial Operations (2, 48)	
Active Directory Management (30, 33)	
Research Misconduct Management & Controls (52)	
Proposed New Audits:	
Unit/Department	**Area of Focus**
Academic Affairs	Student Health Center Services Operations (1)
Analysis & Information Management	Performance Based Funding Metrics Data Integrity (5)
Capital Construction	Project Administration & Funding (Selected Projects) (9)
Financial Management	Purchasing & Competitive Bidding Process (21)
Plant Operations & Maintenance	Construction Accident Reporting (16)
Police Department	Jeanne Clery Act Compliance (47)
University-wide	Follow-up of Prior Audit Recommendations (71)
Targeted	Continuous Auditing (72)
Proposed New Advisory Services:	
Unit/Department	**Area of Focus**
Athletics	Title IX and NCAA Violations Monitoring (6, 7)
Athletics	Financial Operations Controls (8)
Information Technology	Cybersecurity Prevention and Detection Controls (36)
University-wide	Artificial Intelligence Governance & Controls (55)

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

Conclusion:

The risk-based approach used in establishing the baseline risk assessment and re-evaluating the rating of the risks connected to the University's activities and programs incorporated the input from University Management and certain members of the Board of Trustees. This enabled our collective knowledge to identify potential areas for audit and to develop the proposed audits for the 2026 fiscal year that will optimize our resources and capitalize on our audit staff's individual strengths. In addition, to a large extent, it serves as the framework for identifying the planned audits for the next five years as depicted on the following pages.

Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan													
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2023	2024	2025	2026	2027	2028	2029	2030
1.	Academic Affairs	Student Health Center Services Operations	(11)	x				✓				
2.	Academic Affairs	Applied Research Center	(24)					✓				
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	Financial Operations Controls	(20)	x				✓		✓		
9.	Capital Construction	Project Administration & Funding (Selected Projects)	24	x			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				x				✓	
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				✓			✓	
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				x					
25.	Housing & Residential Life	Student Housing	12	x		x					✓	
26.	Human Resources	Background Check – Volunteers & Third Parties	16				x			✓		
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				x				✓	
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			x				✓	
38.	Information Technology	Physician Assistant Program – IT Controls	(12)				x					
39.	Information Technology	Media Sanitation Guidelines & Controls	(18)	x						✓		
40.	Instruction & Academic Support	Grading Integrity Management	18				x					✓
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					✓			
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		x					✓
51.	Research & Development	Information Technology Controls	(21)						✓			✓
52.	Research & Development	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				x					✓
58.	University-wide	Conflict of Interest & Related Party Transactions – 3/3	24	x	x				✓			
59.	University-wide	Prohibited 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								✓

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	2023	2024	2025	2026	2027	2028	2029	2030
63.	University-wide	FERPA Compliance	5	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	x	✓	✓	✓	✓	✓

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

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RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan*[1]
1.	*COB/AA/FIU*	*Misreporting of costs/double costing*	32	*Various*
2.	*Academic Affairs*	*Violation of Florida Statute and BOG regulation that prohibit expending state or federal funds on DEI initiatives.*	32	*59*
3.	*Academic Affairs*	*Outside Faculty Appointment - COI*	24	*58*
4.	*Academic and Student Affairs*	*Significant Increase in student cheating/plagiarism, etc.*	24	*40*
5.	*AIM*	*There are instances with the retention cohorts where the BOG has access to history about the student's enrollment at other universities prior to their enrollment at FIU. If the student has not shared this information with FIU, we have no way of knowing their prior enrollment history since we can't see the other institution's data. In this case, we may believe that the student should be included in the FTIC cohort when they don't really meet the inclusion criteria.*	24	*5*
6.	*CASE*	*Lack of competitive salary structure*	24	*10, NAC*[2]
7.	*CASE*	*Failure to recruit quality faculty and staff to match institutional needs*	24	*10, NAC*
8.	*CASE*	*Overreliance on part-time faculty*	24	*10, NAC*
9.	*College of Business (COB)*	*Faculty no longer living in US*	24	*11, 50, NAC*
10.	*College of Business (COB)*	*60% plus of COB operating funds are this source (Graduate programs)*	24	*11, NAC*
11.	*NWCNHS & Academic Affairs*	*High Student to Faculty Ratios*	24	*15, NAC*
12.	*NWCNHS & Academic Affairs*	*High Faculty Workload*	24	*15, NAC*
13.	*Plant Operations and Maintenance*	*Time and budget overruns on projects*	24	*9*

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

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

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
14.	*Robert Stempel College of Public Health and Social Work*	*Unethical Behavior/Conduct*	24	16, NAC
15.	*Academic Planning and Accountability (APA)*	*Lapse in Institutional Accreditation from US Department of Education recognized accrediting agency (e.g., Southern Association of Colleges and Schools Commission on Colleges, Higher Learning Commission, etc.) which results in loss of Title IV Financial Aid for students.*	21	NAC
16.	*CASE*	*Students not graduating/graduating timely*	21	5
17.	*CASE*	*Poor student retention practices*	21	5
18.	*College of Engineering and Computing*	*Shutting down of labs due to improper storage of chemicals, and lack of cleanliness*	21	18, 19, 20, NAC
19.	*Division of Diversity Equity and Inclusion*	*Sexual Harassment in workplace*	21	7, NAC
20.	*Finance and Administration*	*Drop in enrollment tuition revenues*	21	NAC
21.	*Information Technology*	*Failure to maintain the staffing levels or skill sets needed for alignment with the business*	21	NAC
22.	*ORED/University-wide*	*Lack of awareness of Export Control regulations*	21	50, 60, NAC
23.	*Athletics*	*Ineffective controls over financial operations*	18	8
24.	*Academic and Student Affairs*	*General Student Safety Issues*	18	45, 57, NAC
25.	*Academic and Student Affairs*	*Overall building maintenance, Roof Repairs/Lifespan and Air Quality/Mold Issues--Includes items in GC, such as outdated plumbing, 1st floor flooring, Loading dock flooring, Building entry stairs, Main Stairwell (code issues), Ongoing Mold Issues; In WUC, such as elevators remaining operational and HVAC failures; In WRCs, such as equipment and facility maintenance; In HRL, such as air quality/mold in University Apartments.*	18	44, NAC
26.	*AIM*	*Another risk is when data is updated in PantherSoft after the file submission*	18	5

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

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
44.	*Robert Stempel College of Public Health and Social Work*	*Student issues and difficulties; at-risk students*	18	NAC
45.	*The FIU Foundation*	*Failure to collect pledges*	18	24, NAC
46.	*Academic and Student Affairs*	*Child Risk Mitigation Process*	16	26, 54, NAC
47.	*CARTA*	*Lack of Security for 24/7 Facilities inhabited by Faculty, Staff & Students*	16	57, NAC
48.	*COB/AA/FIU*	*No consistent policies and delegation to department chairs*	16	
49.	*COB/AA/FIU*	*Misreporting cost of Advancement*	16	
50.	*College of Business (COB)*	*Changes in BOG polices to restrict or eliminate funding*	16	
51.	*College of Engineering and Computing*	*Charging the wrong funding source for a particular expense. Using the Purchasing Card for charges not allowed on P-card.*	16	72
52.	*Division of Human Resources*	*HR-A046 Conflict of Interest Disclosures*	16	58
53.	*Finance and Administration*	*Failure to provide quality customer service*	16	
54.	*Finance and Administration*	*Improper/illegal contracting and/or contract management*	16	21
55.	*Finance and Administration*	*Aging Infrastructure*	16	44, NAC
56.	*Finance and Administration*	*Enrollment and registration processes do not provide appropriate tracking and processing of tuition and fees*	16	56, NAC
57.	*Finance and Administration*	*Non-compliance with contracting/bidding process rules*	16	21
58.	*Finance and Administration*	*Major damage to auxiliary facilities*	16	44, NAC
59.	*Information Technology*	*Failure to engage in IT risk identification and impact analysis involving multi-disciplinary functions*	16	31, NAC
60.	*Library Operations*	*Legislation passed in the 2022 session opens the door to challenges to library materials, specifically CS/HB7051 AND CS/HB7.*	16	
61.	*Office of the Controller*	*Employees with purchasing authority have a perceived or actual conflict of interest*	16	58, 72

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
62.	*Office of the Controller*	*Electronic financial management system failure or breach by hackers*	*16*	*32, 33, 34, 36*
63.	*ORED, CFO, Foundation*	*Non-compliant research due to managing research projects through Foundation dollars or auxiliary account sources.*	*16*	*2, 48, NAC*
64.	*ORED/University-wide*	*Visitors or faculty hired from Restricted Entities*	*16*	*50, NAC*
65.	*ORED/University-wide*	*Laptops, PDAs, or other computing devices transported to a foreign country without review for potential export issues and license requirements*	*16*	*50, 60, NAC*
66.	*Plant Operations and Maintenance*	*Buildings do not meet user needs*	*16*	
67.	*Plant Operations and Maintenance*	*Construction accidents*	*16*	*45*
68.	*Plant Operations and Maintenance*	*Substantial heating or cooling loss due to infrastructure failure*	*16*	*44, NAC*
69.	*Plant Operations and Maintenance*	*Failure to perform deferred maintenance on facilities*	*16*	*44, NAC*
70.	*Plant Operations and Maintenance*	*Compromise of secure locations (labs with hazardous materials, executive offices, financial facilities)*	*16*	*18, 19, 20, 43, NAC*
71.	*Plant Operations and Maintenance*	*Failure to perform scheduled maintenance*	*16*	*42, NAC*
72.	*Plant Operations and Maintenance*	*Failure to maintain Building components (HVAC, elevator, etc.)*	*16*	*44, NAC*
73.	*Plant Operations and Maintenance*	*Failure to perform preventive maintenance*	*16*	*44, NAC*
74.	*Robert Stempel College of Public Health and Social Work*	*Insufficient faculty to meet the CSWE accreditation requirements of 1 faculty per 25 undergraduate students (1:25) and 1 faculty per 12 graduate students (1:12).*	*16*	*16, NAC*
75.	*Robert Stempel College of Public Health and Social Work*	*Use of too many adjuncts jeopardizes accreditation. The percentage of adjuncts must be kept below 50% for each program (BSSW & MSW). Tenure line faculty are reducing their teaching loads through*	*16*	*16, NAC*

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
		research buyouts and by chairing dissertation committees. This means additional adjuncts have to be hired to teach required courses. The number of courses and sections required each semester cannot be reduced in order to meet faculty-student ratio requirements as well as keeping students on track for timely graduation to meet the metrics.		
76.	*Robert Stempel College of Public Health and Social Work*	*Cybersecurity lapses*	*16*	*36*
77.	*The FIU Foundation*	*Lack of engagement by University stakeholders in the fundraising process*	*16*	
78.	*Academic and Student Affairs*	*Staff Attrition*	*15*	
79.	*College of Business (COB)*	*Financial - additional "assessed" fees that just show up*	*15*	
80.	*College of Medicine*	*Transition to new Electronic Medical Record System*	*15*	*14*
81.	*Administration*	*Need for Expansion of Research Collaboration between Colleges and Disciplines*	*14*	*2, 48*
82.	*CASE*	*Inadequate faculty size*	*14*	
83.	*CASE*	*Lack of facilities (classroom/lab/other)*	*14*	
84.	*College of Medicine*	*Implementation of audit controls regarding EMR access*	*14*	*Various, NAC*
85.	*Division of Diversity Equity and Inclusion*	*Discrimination in workplace*	*14*	
86.	*Division of Human Resources*	*HR-AO46 Retention of talent*	*14*	
87.	*Finance and Administration*	*Conflict of interest*	*14*	*58, 72*
88.	*Finance and Administration*	*Improper allocation of investment earnings*	*14*	*22, NAC*
89.	*Finance and Administration*	*Facilities failures*	*14*	*44, NAC*
90.	*Finance and Administration*	*Failure to hire/retain competent staff*	*14*	
91.	*Information Technology*	*Unauthorized or inappropriate access to core systems*	*14*	*Various*
92.	*Information Technology*	*Failure to retain key employees*	*14*	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	**Unit/Department/Area**	**Risk**	**Adjusted Risk Ranking (Point Value)**	**Line No. where Risk is Addressed in the Audit Plan[1]**
93.	NWCNHS & Academic Affairs	Faculty Turnover & Low Research Output	14	
94.	ORED	Insufficient staffing	14	
95.	ORED/HR/Compliance/ OGC	Failure to disclose significant financial interests and outside activities	14	58, 72
96.	Plant Operations and Maintenance	Failure to oversee in-house construction projects	14	9, 45
97.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	14	18, 19, 20, NAC
98.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	14	18, 19, 20, NAC
99.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: OE Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	14	18, 19, 20, NAC
100.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Fires, Burns, Cuts, Food Poisoning, Etc.	14	18, 19, 20, NAC
101.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5-131 Experimental Lab: Burns, Cuts, Etc.	14	18, 19, 20, NAC
102.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20, NAC
103.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20, NAC
104.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20, NAC

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
105.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5-131 Experimental Lab: Adhering to all on-going safety training to assure current with requirements.	14	18, 19, 20, NAC
106.	The FIU Foundation	Difficulty in attracting, compensating, and retaining fundraising talent	14	
107.	Academic Affairs	University Business Travel: Travel to a foreign country of concern (CHN, RUS, IRN, SYR, CUB, VEN, PRK) or foreign country on the list of State Sponsors of Terrorism (CUB, PRK, IRN, SYR)	12	50, NAC
108.	Academic and Student Affairs	House Bill 7 - Individual Freedom - Can subject University to compensatory and punitive damages	12	
109.	AIM	For metric 10, the risk is that sometimes the postdoc's doctoral degree is not listed in the HR system by the time that the file is due to the NSF.	12	5
110.	Athletics	Unsafe facilities	12	46, 57, NAC
111.	Athletics	Facilities become deteriorated and unusable	12	44, NAC
112.	CARTA	Faculty/Students travel daily between MMC, BBC, MBUS and Mana Wynwood, posing inherent travel risks	12	
113.	CASE	Inadequate teaching assistant support	12	
114.	CASE	Unanticipated changes in enrollment patterns	12	
115.	CASE	Failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	12	
116.	COB/AA/FIU	There is no cost model. FIU seems to use an income allocation model.	12	
117.	College of Business (COB)	COB is overly dependent on market rate/self-supporting programs	12	
118.	Finance and Administration	Insufficient/excess fund balance	12	Various
119.	Finance and Administration	Non-compliance with governing regulations	12	Various
120.	Finance and Administration	Fraud	12	Various
121.	Frost Art Museum	Surveillance	12	57, NAC

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

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

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
151.	*The FIU Foundation*	*Failure to achieve long-term (10 yrs.) investment return objective (endowment)*	*12*	*22, NAC*
152.	*The FIU Foundation*	*Failure to vet donors (reputational risk & identification of foreign persons)*	*12*	*50, NAC*
153.	*Academic and Student Affairs*	*Enrollment Decline that results in a Reduction in Services/Support due to reduced budgets (i.e., several programs are funded by Activity & Service Fee and Student Health Fee)*	*11*	
154.	*Academic Planning and Accountability (APA)*	*Failure to maintain accreditation status for programs, particularly those leading to certification/licensure, hinders students' ability to enter their chosen profession; the reputation of the program and FIU is negatively impacted as well*	*11*	
155.	*CASE*	*Failure to effectively market Graduate Studies programs*	*11*	
156.	*College of Business (COB)*	*Loss of Revenue*	*11*	
157.	*College of Medicine*	*Processing medical records requests from various stakeholders, both internally and externally*	*11*	*1,14*
158.	*Finance and Administration*	*Inadequate facilities maintenance*	*11*	*44, NAC*
159.	*Finance and Administration*	*Excessive deferral of maintenance*	*11*	*42, 44, NAC*
160.	*General Counsel*	*Failure to meet ethical obligations (conflict of interest)*	*11*	*58, 72*
161.	*Office of the Controller*	*Vendor/supplier records improperly maintained/updated.*	*11*	*21, 72*
162.	*Robert Stempel College of Public Health and Social Work*	*Reduced control of expenses related to events, when PantherSoft approvers are different from event organizers. (e.g., Travel expense reports submitted by faculty attending GH Conference, approved by expense managers but no structured internal process in place for event planning team to review). Potential risk for inaccurate use of funds.*	*11*	*Various*

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

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No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
183.	*Robert Stempel College of Public Health and Social Work*	*Increase philanthropic dollars*	*9*	
184.	*Robert Stempel College of Public Health and Social Work*	*Lack of revenue generating research agreements*	*9*	
185.	*Robert Stempel College of Public Health and Social Work*	*Grant funding fluctuation*	*9*	
186.	*Robert Stempel College of Public Health and Social Work*	*Reductions in summer teaching budget*	*9*	
187.	*Robert Stempel College of Public Health and Social Work*	*Financial issues affecting students have been a factor in their timely graduation. Students often have to leave work to complete the last two semesters of the programs due to the field practicum requirements.*	*9*	
188.	*Robert Stempel College of Public Health and Social Work*	*The summer budget may not always allow for needed courses to be offered. This is especially significant for undergraduate courses in order to meet the graduation metrics.*	*9*	
189.	*Robert Stempel College of Public Health and Social Work*	*Inability to find qualified and experienced adjuncts with current adjunct payment*	*9*	
190.	*Robert Stempel College of Public Health and Social Work*	*Reputational risk. High dependence of pharma industry to fund research and activities.*	*9*	
191.	*Robert Stempel College of Public Health and Social Work*	*Faculty turnover*	*9*	
192.	*Robert Stempel College of Public Health and Social Work*	*DietNut Office - AHC 5: 300-330: Dietetics & Nutrition Department: Active Shooter, Bomb Threat, Hostage, Fire, Etc.*	*9*	*57, NAC*
193.	*Robert Stempel College of Public Health and Social Work*	*DietNut Office - AHC 5: 300-330: Chairperson/Office Coordinator Mismanagement of Department funds,*	*9*	*Various*

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

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No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
208.	*Finance and Administration*	*Funds are not expended in accordance with mission, objectives, and available resources*	*8*	*Various*
209.	*Finance and Administration*	*Inadequate physical safeguards over inventory*	*8*	
210.	*Finance and Administration*	*Failure to attract revenue producing events*	*8*	
211.	*Finance and Administration*	*Failure to physically protect cash and check payments*	*8*	
212.	*Frost Art Museum*	*Security Guards*	*8*	
213.	*Frost Art Museum*	*Climate Control*	*8*	
214.	*Frost Art Museum*	*Attractive Items going missing or being stolen or misplaced*	*8*	
215.	*Frost Art Museum*	*Making sure all items are properly recorded within the museum*	*8*	
216.	*Information Technology*	*Inappropriate destruction or retention of data*	*8*	
217.	*Office of the Controller*	*Cash is not adequately handled, deposited timely, properly safeguarded*	*8*	
218.	*Plant Operations and Maintenance*	*Failure to align campus master plan with institution's goals and objectives*	*8*	
219.	*Plant Operations and Maintenance*	*Failure to comply with construction statutes (local, state & federal)*	*8*	*9*
220.	*Plant Operations and Maintenance*	*Incorrect disposal of dangerous chemicals*	*8*	*19, 44, NAC*
221.	*Plant Operations and Maintenance*	*Failure of structural integrity of buildings*	*8*	*44, NAC*
222.	*Plant Operations and Maintenance*	*Campus grounds unattractive*	*8*	*44, NAC*
223.	*Plant Operations and Maintenance*	*Chemical hazards to health*	*8*	*49, NAC*
224.	*Plant Operations and Maintenance*	*Falls and slips*	*8*	
225.	*Plant Operations and Maintenance*	*Unsupervised access to restricted facilities/information/resources*	*8*	*43, NAC*
226.	*Plant Operations and Maintenance*	*Unsafe conditions (snow and ice, tripping hazards)*	*8*	

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No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
227.	*Robert Stempel College of Public Health and Social Work*	*Outdated tracking systems for laboratory equipment*	*8*	*18, 19, 20, NAC*
228.	*Robert Stempel College of Public Health and Social Work*	*Purchasing is too centralized and regimented -- very slow, too slow to be competitive*	*8*	*21*
229.	*Robert Stempel College of Public Health and Social Work*	*DietNut Office - AHC 5: 300-330: AHC 5 - 308: Using Toshiba Copier - Hair/Clothing/Extremities Caught in Machine; Cuts, Burns*	*8*	
230.	*Robert Stempel College of Public Health and Social Work*	*DietNut Office - AHC 5: 300-330: AHC 5 - 308: Using Electric Stapler - Keeping Extremities Away,*	*8*	
231.	*Robert Stempel College of Public Health and Social Work*	*DietNut Office - AHC 5: 300-330: AHC 5 - 308: Using Paper Cutter - Keeping Extremities Away.*	*8*	
232.	*Robert Stempel College of Public Health and Social Work*	*DietNut Office - AHC 5: 300-330: Independent Office AHC 5 300-330: Professors/Staff/Students Operating in Assigned Offices-Cuts, Falls, Etc.*	*8*	
233.	*The FIU Foundation*	*Noncompliance with donor terms/donor intent*	*8*	*23, NAC*
234.	*Academic Affairs*	*Inadequate faculty size*	*7*	
235.	*Academic and Student Affairs*	*Hazing*	*7*	*69, NAC*
236.	*Administration*	*Stronger regulation / sanctions for violators of University Policies*	*7*	*Various*
237.	*CASE*	*Inadequate lab processes and practices for the promotion of EH&S*	*7*	*18, 19, 20, NAC*
238.	*Chaplin SHTM*	*Hardware failure*	*7*	
239.	*Finance and Administration*	*Employees may act unethically or illegally*	*7*	
240.	*Information Technology*	*Failure to secure protected health information (i.e., failure to comply with HIPAA); Unauthorized use and disclosure of protected health information*	*7*	
241.	*ORED*	*Outdated or inadequate facilities or equipment*	*7*	

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

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

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
277.	*Frost Art Museum*	*Purchase orders can be received by the same person who made the order*	6	
278.	*General Counsel*	*Legal services not cost-effective*	6	
279.	*Honors IT*	*Obtain sensitive data if found on shared folders*	6	32, 33, 34, 36
280.	*Off Campus Events like North Miami Brewfest and South beach Wine and Food Festival*	*Safety and Security of Students, Staff, Faculty, Attendees and University Property*	6	3, 57, NAC
281.	*Office of the Controller*	*Credit Card information not properly safeguarded*	6	
282.	*Plant Operations and Maintenance*	*Exposure to hazardous chemicals*	6	49, NAC
283.	*Plant Operations and Maintenance*	*Buildings do not meet specifications/code*	6	9, 44, NAC
284.	*Plant Operations and Maintenance*	*Failure to monitor contractors and sub-contractors*	6	9, 44
285.	*Plant Operations and Maintenance*	*Poor building or space design*	6	9, 44, NAC
286.	*Robert Stempel College of Public Health and Social Work*	*Damage to offices and loss of property (storm, etc.)*	6	65, NAC
287.	*Robert Stempel College of Public Health and Social Work*	*Not being able to expand or fulfill all international/global commitments due to shortage of resources to staff and support global growth and the creation of the Stempel Global Office.*	6	
288.	*Robert Stempel College of Public Health and Social Work*	*Limited pool of faculty to teach courses relevant to the employment opportunities and/or professional growth or current topics (e.g., Climate and health, industrial hygiene, Food Safety and security, Environmental Regulation, Environmental and Genetic Epidemiology, Environmental Risk Communication) at all levels of EHS degrees*	6	

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

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	**Unit/Department/Area**	**Risk**	**Adjusted Risk Ranking (Point Value)**	**Line No. where Risk is Addressed in the Audit Plan[1]**
		revenue expectations and at a minimum breakeven		
302.	*The Wolfsonian*	*Loss of Collection/Library Item*	*6*	
303.	*The Wolfsonian*	*Financial transaction loss or data breach (cash control and PCI-DSS)*	*6*	*32, 33, 34, 36*
304.	*Academic and Student Affairs*	*Fire Safety (Mostly cooking in HRL/Bonfire during Panther Camp)*	*5*	*25, 65, NAC*
305.	*Chaplin SHTM*	*Natural disasters*	*5*	*65, NAC*
306.	*College of Engineering and Computing*	*Physical damage or theft in Server Rooms*	*5*	*33*
307.	*College of Medicine*	*Implementation of access controls for students participating in NHELP*	*5*	*Various*
308.	*Division of Diversity Equity and Inclusion*	*Inequities in Enrollment, Athletics, and Employment*	*5*	*7*
309.	*Finance and Administration*	*Failure to comply with investment laws, regulations, policies, and procedures*	*5*	*22, NAC*
310.	*Innovative Education & Student Success*	*SSN Data/FERPA*	*5*	*32, 33, 34, 36*
311.	*Office of the Controller*	*Improper use of direct pays (Unencumbered payments)*	*5*	
312.	*Plant Operations and Maintenance*	*Low customer satisfaction*	*5*	*Various*
313.	*Plant Operations and Maintenance*	*Regulatory non-compliance*	*5*	*Various*
314.	*Robert Stempel College of Public Health and Social Work*	*Negative social media posts by former or present faculty, staff, and students; media; or general public concerning FIU and/or Stempel College leadership, research, events, or controversial topics like COVID-19 (e.g., masks, vaccines, politics).*	*5*	*53, NAC*
315.	*Robert Stempel College of Public Health and Social Work*	*Lack of awareness of policies and procedures*	*5*	*Various*
316.	*Robert Stempel College of Public Health and Social Work*	*Ability to retain and hire pivotal positions due to impact of continued state budget reduction due to university overall*	*5*	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
		enrollment decline despite overall college enrollment growth		
317.	*Robert Stempel College of Public Health and Social Work*	*Lack of technical training/knowledge*	*5*	
318.	*Robert Stempel College of Public Health and Social Work*	*Inability to identify and resolve all student concerns/complaints*	*5*	
319.	*Academic and Student Affairs*	*ADA Compliance Concerns*	*4*	
320.	*Academic and Student Affairs*	*Domestic Terrorism/Active Shooter/Attack*	*4*	*57, NAC*
321.	*CARTA*	*Rodent infestation in W1 Visual Arts building*	*4*	
322.	*CARTA*	*Academic Lab Equipment (Visual Arts, Performing Arts, Robotics) causing injury*	*4*	*18, 19, 20, NAC*
323.	*CARTA*	*Various movement-based classes can lead to physical injury of students*	*4*	
324.	*CARTA*	*Usage of various chemicals and toxic materials in Photography and Visual Arts can cause student exposure.*	*4*	
325.	*Chaplin SHTM*	*Offsite Activities - injuries, ill health if the Host's facilities are unsuitable or if activities are poorly managed placing student at risk*	*4*	
326.	*College of Law*	*The COL could lose its accreditation by the American Bar Association.*	*4*	
327.	*Finance and Administration*	*Lack of teamwork*	*4*	
328.	*Finance and Administration*	*Inaccurate and untimely information received and/or given*	*4*	
329.	*Finance and Administration*	*Failure to properly collect and account for sales taxes*	*4*	
330.	*Frost Art Museum*	*Emergency Management and daily functions*	*4*	
331.	*General Counsel*	*Inaccurate consumption data*	*4*	
332.	*Honors College Admissions*	*Application data with personal information obtained*	*4*	*32, 33, 34, 36*

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
333.	*Honors EdgeLab*	*Injury caused by equipment misuse or lack of protective measures*	4	18, 19, 20, NAC
334.	*Honors EdgeLab*	*Stolen property of desired equipment*	4	
335.	*Honors Office*	*Steal papers or flash drives with personal information*	4	
336.	*Honors Office*	*Equipment misuse*	4	
337.	*Honors Parkview EdgeLab*	*Stolen property or access misuse*	4	
338.	*Honors Student Programs*	*Attendance data with student ID obtained*	4	32, 33, 34, 36
339.	*Innovative Education & Student Success*	*Contracts and Procurement*	4	21
340.	*Plant Operations and Maintenance*	*Campus is rundown and unattractive*	4	44, NAC
341.	*Plant Operations and Maintenance*	*Failure to follow standard safety procedures*	4	45
342.	*Plant Operations and Maintenance*	*Back strain*	4	45
343.	*Plant Operations and Maintenance*	*Theft of supplies and equipment*	4	
344.	*Plant Operations and Maintenance*	*Personnel spending excessive amounts of time on maintenance projects*	4	44
345.	*Plant Operations and Maintenance*	*Failure to charge costs to the right project*	4	9
346.	*Plant Operations and Maintenance*	*Failure to wear protective gear*	4	45
347.	*Plant Operations and Maintenance*	*Failure to manage outsourced services*	4	9
348.	*Plant Operations and Maintenance*	*Maintenance projects which are unnecessary or projects for which there is no budget being performed*	4	9
349.	*Robert Stempel College of Public Health and Social Work*	*Limited fiscal reporting from the university to faculty*	4	
350.	*Robert Stempel College of Public Health and Social Work*	*Increase academic support for endeavors related to urgent modifications of courses -- i.e., accessibility*	4	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
351.	*Robert Stempel College of Public Health and Social Work*	*Lack of visibility of the MPH-EHS program on campus and beyond to recruit students*	4	
352.	*Robert Stempel College of Public Health and Social Work*	*Lack of robust student recruitment mechanism including financial incentives and support to MPH students*	4	
353.	*Robert Stempel College of Public Health and Social Work*	*Lack of community feedback on our course offerings to prepare students for the jobs available in the EHS area*	4	
354.	*Robert Stempel College of Public Health and Social Work*	*Theft of computer equipment*	4	33
355.	*Robert Stempel College of Public Health and Social Work*	*Weak pre-award proposal tracking system*	4	
356.	*SCGEA*	*Limiting Free Speech, removing public records online via deleted comments*	4	
357.	*The Wolfsonian*	*Commingled works space and collections storage*	4	
358.	*The Wolfsonian*	*Protecting the safety of visitors, staff, collections and facilities through monitoring and access control*	4	*57, Various*
359.	*Academic Affairs*	*Inadequate lab processes and practices for the promotion of EH&S*	3	*18, 19, 20, NAC*
360.	*Academic Planning and Accountability (APA)*	*Programs not developed and evaluated for effectiveness, continued demand, and institutional priorities*	3	
361.	*Chaplin SHTM*	*Student Records - FERPA*	3	*1, 63*
362.	*Chaplin SHTM*	*Employer fraud trying to participate in events/fairs*	3	*Various*
363.	*College of Law*	*The national supply of undergraduates interested in legal education may decline during the next decade.*	3	
364.	*College of Law*	*The COL could lose its membership in the Association of American Law schools, the learned society to which ABA-accredited law schools belong.*	3	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
365.	College of Medicine	Failure to obtain accreditation	3	
366.	Finance and Administration	Poor investment decisions/strategy	3	22, NAC
367.	Finance and Administration	Failure to have a strategic and long-range planning process to develop the long-term goals and objectives that impact university contracts	3	21
368.	Finance and Administration	Inadequate management of high-risk areas	3	
369.	Finance and Administration	Failure of vendors to deliver food products needed	3	
370.	Finance and Administration	Violation of arbitrage provisions and bond indentures	3	
371.	Finance and Administration	Cash and cash equivalents are not managed to maximize return and ensure integrity and liquidity of assets	3	22, NAC
372.	Finance and Administration	Inappropriate or inaccurate pricing policy	3	
373.	General Counsel	Ineffective communication with customers	3	
374.	Honors College Development	Donation transactions intercepted	3	
375.	Innovative Education & Student Success	Student PII/FERPA	3	1, 63
376.	Medical Center (MC)	Lack of sanctions policy for violators of HIPPA	3	
377.	Plant Operations and Maintenance	Failure to provide a safe and sanitary environment	3	44, 57, NAC
378.	Plant Operations and Maintenance	Low customer satisfaction (slow response time, failure to anticipate needs)	3	9
379.	Robert Stempel College of Public Health and Social Work	Not meeting accreditation criteria	3	16, NAC
380.	Robert Stempel College of Public Health and Social Work	News coverage of sexual misconduct, harassment, discrimination, fraud, or anything controversial concerning FIU and/or Stempel College leadership, faculty, staff, or students.	3	Various
381.	Robert Stempel College of Public Health and Social Work	Potential loss of faculty line if a faculty member leaves	3	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
382.	*Robert Stempel College of Public Health and Social Work*	*Academic: Graduation Risk: course offerings once a year*	3	
383.	*Robert Stempel College of Public Health and Social Work*	*Decrease in performance on metrics; decline in student success*	3	
384.	*SCGEA*	*Copyright Infringements in Social Media Content*	3	*53, NAC*
385.	*SCGEA*	*Rogue or Disgruntled Posts/Leak on official account*	3	*53, NAC*
386.	*Academic Affairs*	*Overseas in-person degree-granting programs: Low number of students would like to finish degree in Miami (3+1 programs)*	2	
387.	*Academic Affairs*	*Fund use not aligned with institutional goals and objectives*	2	
388.	*Academic Affairs*	*Inappropriate/inequitable workload definition*	2	
389.	*Academic Affairs*	*Poor course availability for academic progress*	2	
390.	*Academic Affairs*	*University Business Travel: Armed conflict in a foreign country*	2	*50, NAC*
391.	*Academic Affairs*	*University Business Travel: Personal injury/accident in a foreign country*	2	*50, NAC*
392.	*Academic and Student Affairs*	*Federal Audit/Loss of Educational Benefits*	2	
393.	*Academic and Student Affairs*	*Accreditation, Licensing and Compliance Monitoring*	2	
394.	*Auxiliary and Service Departments*	*Poor equipment maintenance*	2	*42, NAC*
395.	*Chaplin SHTM*	*Offsite events; Behind the Scenes opportunities*	2	
396.	*Chaplin SHTM*	*Loss of mobile computing device*	2	
397.	*College of Law*	*An unexpected controversy or scandal involving senior leadership could harm the COL's reputation.*	2	
398.	*Finance and Administration*	*Noncompliance with Payment Card Industry standards*	2	
399.	*Frost Art Museum*	*Outside Activity/Conflict of Interest Disclosures*	2	*58, 72*

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
400.	*Frost Art Museum*	*Restricted items purchased on Pro-card*	2	72
401.	*General Counsel*	*Failure to provide input on Board policy*	2	
402.	*General Counsel*	*Ineffective communication with governing board*	2	
403.	*Honors College Admissions*	*Attendance Surveys for perspective*	2	
404.	*Plant Operations and Maintenance*	*Poor oversight and accountability over tools and inventory*	2	42, 44, NAC
405.	*Plant Operations and Maintenance*	*Poor workmanship, leading to rework and potential injuries*	2	42, 44, NAC
406.	*Plant Operations and Maintenance*	*Equipment damage*	2	42, 44, NAC
407.	*Plant Operations and Maintenance*	*Damage to buildings or equipment*	2	42, 44, NAC
408.	*Plant Operations and Maintenance*	*Theft of materials requisitioned for maintenance projects*	2	9
409.	*Robert Stempel College of Public Health and Social Work*	*Loss of research data due to hurricane*	2	33, 65, NAC
410.	*Robert Stempel College of Public Health and Social Work*	*Insufficient/inadequate opportunities for student engagement*	2	
411.	*SCGEA*	*Post employee personal content by mistake on FIU channels*	2	53, NAC
412.	*The Wolfsonian*	*Inventory Loss, turnover, and control*	2	
413.	*Chaplin SHTM*	*Code of Conduct; Inappropriate Behavior*	1	
414.	*Chaplin SHTM*	*Compliance; SEVIS, CPT approvals*	1	
415.	*Chaplin SHTM*	*Student fraud through career platform 'handshake'*	1	Various
416.	*Chaplin SHTM*	*Student fraud trying to participate in events/fairs*	1	Various
417.	*College of Business (COB)*	*AACSB accreditation*	1	
418.	*College of Law*	*The University of Miami School of Law could decide to deploy substantially more financial aid in order to attract competitive students, thereby cutting into our yield.*	1	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	*Unit/Department/Area*	*Risk*	*Adjusted Risk Ranking (Point Value)*	*Line No. where Risk is Addressed in the Audit Plan[1]*
419.	College of Law	Another law school could establish credentialing or certificate programs with the potential of drawing away some of our market share.	1	
420.	College of Law	Problems with our sister school in Seville could compromise our ability to continue the COL's highly successful summer study abroad program.	1	
421.	Finance and Administration	Employees lack knowledge and skills to do the job	1	
422.	Finance and Administration	Failure to maintain clean, safe, and functional facilities	1	
423.	Finance and Administration	Failure to be competitive with local vendors	1	9
424.	Frost Art Museum	Payroll time not approved in time	1	28, NAC
425.	Frost Art Museum	Hiring of someone who can threaten the museum	1	
426.	Frost Art Museum	Terminations cause problems	1	
427.	General Counsel	Breach of Confidentiality	1	
428.	Honors IT	Honors College website accounts	1	
429.	Plant Operations and Maintenance	Failure to explore outsourcing options	1	42, NAC
430.	Plant Operations and Maintenance	Material and Labor Lien	1	
431.	Plant Operations and Maintenance	Poor work force scheduling	1	9
432.	Plant Operations and Maintenance	Damage to movable equipment	1	
433.	Plant Operations and Maintenance	Failure to determine staffing requirements	1	
434.	Plant Operations and Maintenance	Lack of capacity to handle demand	1	44, NAC
435.	Robert Stempel College of Public Health and Social Work	Employee Medical Leave without sufficient sick leave accrual	1	
436.	Robert Stempel College of Public Health and Social Work	Theft of participant incentive money or other research equipment in the field	1	

RISK ASSESSMENT – LIST OF ALL RISKS (HIGH AND SIGNIFICANT RISKS MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	***Unit/Department/Area***	***Risk***	***Adjusted Risk Ranking (Point Value)***	***Line No. where Risk is Addressed in the Audit Plan[1]***
437.	*The Wolfsonian*	*Ensuring that all staff are familiar with requirements for protection of student information.*	*1*	

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FIU Board of Trustees

June 12, 2025

Subject: Proposed Revisions to Audit and Compliance Committee Charter

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Proposed Action:

Florida International University Board of Trustees approval of the proposed revisions to the Audit and Compliance Committee Charter.

Background information:

The Florida International University Board of Trustees (the BOT) Audit and Compliance Committee Charter states, in relevant part, that the Committee will review the Committee charter, at least every three (3) years, and discuss any required changes with the board and ensure that the charter is approved or reapproved by the Board, after each update.

The BOT Bylaws provide that each Committee shall have a written statement of purpose and primary responsibilities, or charter, as approved by the Board.

Board of Governors' Regulation 4.002(2), State University System Chief Audit Executives, states, in relevant part, that each board of trustees shall establish a committee responsible for addressing audit, financial- and fraud-related compliance, controls, and investigative matters. This committee shall have a charter approved by the board of trustees and reviewed at least every three (3) years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors Office.

The updates to the Charter largely amplify key requirements and considerations for the Committee in its functional oversight of the internal audit function as delineated in the recently issued *Global Internal Audit Standards*.

Supporting Documentation: Audit and Compliance Committee Charter, proposed revisions, *redline*

Facilitator/Presenter: Trevor L. Williams

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THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES

AUDIT AND COMPLIANCE COMMITTEE CHARTER

1. Overall Purpose/Objectives

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

The Committee will oversee the financial operations and reporting process for both the University and its direct support organizations ("DSO"). The committee will review: 1) the University's internal financial controls and processes; 2) the internal audit function; 3) the risk management process; 4) the independent audit process, including the appointment and assessment of the external auditors for the University; and 45) the DSO and University processes for monitoring compliance with applicable laws and regulations, meeting regulatory requirements and promoting ethical conduct.

2. Authority

The Board authorizes the Committee to:

2.1 Perform activities within the capacity of its charter.

2.2 Evaluate the Office of Internal Audit's role and scope of activities.

~~2.2~~2.3 Approve the Office of Internal Audit Charter.

~~2.3~~2.4 Participate, through the Chair, in the process of the appointment and dismissal of the Chief Audit Executive.

~~2.4~~2.5 Engage independent counsel and other advisers as it deems necessary to carry out its duties.

~~2.5~~2.6 Have unrestricted access to management, faculty and employees of the University and its DSOs, as well as to all books, records, data, information, and facilities thereof.

~~2.6~~2.7 Develop and review procedures for the receipt, retention and treatment of complaints received from employees regarding financial or operational matters.

~~2.7~~2.8 Review and approve the Office of Internal Audit's annual audit plan (and any subsequent changes thereto), considering the University-wide risk assessment and the degree of coordination with the Auditor General's Office and other risk and assurance providers for an effective, efficient, non-redundant use of audit resources.

~~2.8~~2.9 Review and discuss with management and the Office of Internal Audit (1) significant findings and recommendations, including management's response and timeframe for corrective action; (2) the degree of implementation of past audit recommendations; and (3) any difficulties encountered in the course of the audit activities such as restrictions on the scope of work or access to information.

~~2.9~~2.10 Assess the staffing of the Office of Internal Audit, including the annual budget.

~~2.10~~2.11 Review and approve modifications to the Office of Internal Audit, including organizational structure.

~~2.11~~2.12 Review the organizational reporting lines related to the Office of Internal Audit, particularly related to confirming and assuring the continued independence of the Office of Internal Audit and its staff.

~~2.12~~2.13 Review the work of the external auditors for the University and DSOs.

~~2.13~~2.14 Evaluate the effectiveness of the University's compliance program by (1) reviewing the results of the program effectiveness evaluation; (2) assessing the staffing of the Office of Compliance & Integrity, including the annual budget; (3) reviewing major modifications to the University's compliance program; and (4) reviewing compliance- related training topics for the Board.

~~2.14~~2.15 Participate, through the Chair, in the process of the appointment and dismissal of the Chief Compliance and Privacy Officer.

~~2.15~~2.16 Review and approve the Office of Compliance & Integrity's annual compliance plan (and any subsequent changes thereto), considering the University-wide risk assessment.

~~2.16~~2.17 Review and approve modifications to the Office of Compliance & Integrity, including organizational structure.

~~2.17~~2.18 Review the organizational reporting lines related to the Office of Compliance & Integrity, particularly related to confirming and assuring the continued independence of the Office of Compliance & Integrity and its staff.

3. Organization

Membership

3.1 The Chair of the Board of Trustees will appoint the chair and members of the Committee.

3.2 The Committee consists of at least five (5) members, all of whom are voting Trustees of the University.

3.3 A majority of Committee members, if not all, shall possess general accounting, business and financial knowledge, including the ability to read and understand fundamental financial statements.

3.3.1 If possible the Committee will include at least one member who is a "accounting or financial expert"; a person who has an understanding of generally accepted accounting principles and financial statements; the ability to assess the application of these principles in connection with accounting for estimates, accruals and reserves; an understanding of committee functions; experience preparing, auditing, analyzing or evaluating financial statements, or experience actively supervising persons engaged in such activities; and an understanding of internal controls and procedures for financial reporting. The person must have acquired these attributes through one or more of the following: education or experience actually doing these functions or similar ones; actively supervising someone who is performing these functions or similar ones; experience overseeing or assessing the performance of companies or public accountants who are preparing, auditing or evaluating financial statements; or other relevant experience.

3.4 Members shall be independent and objective in the discharge of their responsibilities. They are to be free of any financial, family, or other material personal relationship, including relationships with members of University management, University auditors and other professional consultants

3.5 Members will serve on the Committee until their resignation or replacement by the Chair of the Board.

Meetings

3.6 A simple majority of the members of the Committee will constitute a quorum for the transaction of business.

3.7 Meetings shall be held not less than four (4) times per year and shall correspond with the University's financial reporting cycle.

3.8 The Committee shall maintain written minutes of its meetings, and for the Committee Chair to approve each meeting's agenda.

3.9 The Committee shall meet with the General Counsel, Chief Audit Executive, and Chief Compliance and Privacy Officer on a regular basis.

3.10 The Committee may request special reports from University or DSO management on topics that may enhance their understanding of their activities and operations.

4. Roles and Responsibilities

The Committee shall:

4.1 Provide the Board with regular updates of Committee activities and make recommendations to the Board for matters within the Committee's area of responsibility.

4.2 Meet ~~separately~~ with the Office of Internal Audit and Senior Management, separately, in order to discuss any matters the Committee or these individuals believe should be discussed privately. This should be performed at least two (2) times annually, through a method determined by the Chair of the Audit and Compliance Committee. The Chair shall update the Committee about any significant matters discussed during ~~at the conclusion of~~ a regularly scheduled Committee meeting.

4.3 Affirm that the Chief Audit Executive and Chief Compliance and Privacy Officer are ultimately responsible to the Committee and the Board and they should communicate directly with the Committee Chair when deemed prudent and necessary. Said Chief Audit Executive and Chief Compliance and Privacy Officer, in consultation with the General Counsel, will regularly meet and correspond with the Chair of the Committee, advise and keep informed, as needed, both the President and the Chair of the Board on a regular basis regarding matters brought before and actions taken by the Committee, and in further consultation with the Chair, prepare the agenda for meetings of the Committee.

4.4 Have the authority to conduct investigations into any matters within the Committee's scope of responsibilities as set forth herein. The Committee shall have unrestricted access to the University's independent auditors and anyone employed by the University, and to all relevant information in order to conduct such investigations. The Committee may retain, at the University's expense, independent counsel, accountants and other professional consultants to assist with such investigations. The results of any such investigations must be reported to the Board by the Committee Chair.

With regard to each topic listed below, the Committee shall:

Internal Controls

4.5 Consider and review the effectiveness of the University's process for identifying significant financial, operational, reputational, strategic, cyber security, and regulatory risks or exposures and management's plans and efforts to monitor and control such risks.

4.6 Evaluate the overall effectiveness of the internal control framework and consider whether recommendations made by the internal and external auditors have been implemented by management, including but not limited to the status and adequacy of information systems and security, for purposes of meeting expectations of the U.S. Sentencing Guidelines, personnel systems internal controls, and other relevant matters.

4.7 Understand the internal control systems implemented by management of the University and each DSO for the approval of transactions and the recording and processing of financial data.

Risk Management

4.8 Evaluate the overall effectiveness of the risk management process.

4.9 Evaluate the University's oversight and monitoring of its affiliated organizations, and the University's insurance coverage and the process used to manage any uninsured risks.

Fraud Prevention and Detection

4.10 Evaluate the overall effectiveness of the University's institutional controls and risk management framework designed to provide reasonable assurance that fraudulent activities within the University's areas of responsibility are prevented, detected, reported and investigated.

4.11 Review Reports by the Chief Audit Executive of substantiated fraudulent activities.

4.12 Review and address reports by the Chief Audit Executive of significant and credible allegations of fraud, waste, abuse, or financial mismanagement within the University.

4.13 By and through the Chair of the Audit and Compliance Committee in consultation with the President and General Counsel, review and address significant and credible allegations of fraud, waste, mismanagement, misconduct or other abuse against the Chief Audit Executive or the Chief Compliance Officer.

Financial Reporting and Disclosures

4.14 Review the adequacy of accounting, management, and financial processes of the University and its DSOs.

4.15 Review the financial reporting process implemented by management of the University and its DSOs.

4.16 Review as applicable for the University and its DSOs: 1) interim financial statements, 2) annual financial statements, 3) the annual report, and 4) the audit report on federal awards that is required under Office of Management and Budget (OMB) ~~Uniform~~ Guidance for Federal Financial Assistance.

4.17 Review University and DSO management processes for ensuring the transparency of the financial statements and the completeness and clarity of the disclosures.

4.18 Meet with University management and the external auditors to review the financial statements, the key accounting policies, the reasonableness of significant judgments, and the results of the audit.

Compliance with Laws, Regulations, Policies and Standards

4.19 Review the independence, qualifications, activities, resources, and structure of the compliance function and ensure no unjustified restrictions or limitations are made.

4.20 Review and discuss any significant results of compliance audits; any significant matters of litigation or contingencies that may materially affect the University's financial statements; and any legal, tax or regulatory matters that may have a material impact on University operations, financial statements, policies and programs.

4.21 Ensure that significant findings and recommendations made by the university compliance officer are received, discussed, and appropriately acted on.

4.22 Review the effectiveness of the system for monitoring compliance with laws and regulations and management's investigation and follow-up (including disciplinary action) of any wrongful acts or non-compliance.

4.23 Ascertain whether the University has an effective process for determining risks and exposure from asserted and unasserted litigation and other claims of noncompliance with laws and regulations.

4.24 Receive information and training regarding specific elements of the University's compliance program.

4.25 Obtain reports concerning financial fraud resulting in losses in excess of $10,000 or involving a member of senior management.

4.26 Obtain regular updates from the University Compliance Officer regarding compliance matters that may have a material impact on the organization's financial statements or compliance policies.

4.27 Review the University's monitoring of compliance with University policies, including (but not limited to) policies regarding the conduct of research, including the results of the University's monitoring and enforcement of compliance with University standards of ethical conduct and conflict of interest policies.

4.28 Review the findings of any examinations or investigations by regulatory bodies.

Working with Auditors

Independent External Audit

4.29 Review the professional qualifications of all external auditors, and when determined by the committee, require such auditor to be hired by and report directly to the Committee.

4.30 Review on an annual basis the performance of all external auditors and make recommendations to the appropriate Board for their appointment, reappointment or

termination.

4.31 Ensure that significant findings and recommendations made by the independent auditors for both the University and any DSO, and management's proposed response thereto, are received, discussed and appropriately acted upon.

Internal Audit

4.32 Review the independence, qualifications, activities, resources and structure of the internal audit function and ensure no unjustified restrictions or limitations are made.

4.33 Review the effectiveness of the internal audit function and ensure that it has appropriate standing within the University.

4.34 Ensure that significant findings and recommendations made by the internal auditors and management's proposed response are received, discussed and appropriately acted on.

4.35 Review the proposed internal audit plan for the coming year [or the multi-year plan] and ensure that it addresses key areas of risk and that there is appropriate coordination with the external auditor.

Complaints and Ethics

4.36 Ensure procedures for the receipt, retention and treatment of complaints concerning financial, internal accounting controls or auditing matters.

4.37 Review the University and DSO conflicts of interest policies to ensure that: 1) the term "conflict of interest" is clearly defined, 2) guidelines are comprehensive, 3) annual signoff is required, and 4) potential conflicts are adequately resolved and documented.

Reporting Responsibilities

4.38 Regularly update the Board about Committee activities and make appropriate recommendations.

4.39 Ensure the Board is aware of matters that may significantly impact the financial condition or affairs of the University or its DSOs.

4.40 Receive prior to each meeting a summary of findings from completed internal audits and the status of implementing related recommendations.

Evaluating Performance

4.41 Evaluate the Committee’s own performance, both of individual members and collectively, on a regular basis.

4.42 Assess the achievement of duties specified in the charter and report findings to the board.

4.43 Review the Committee charter, at least every three (3) years, and discuss any required changes with the board.

4.44 Ensure that the charter is approved or reapproved by the Board, after each update.

Adoption of Charter: The Florida International University Board of Trustees adopted the Audit and Compliance Committee Charter on December 1, 2016.
Reviewed and approved without change on September 18, 2019;
Reviewed and discussed on September 14, 2021, and December 8, 2021;
Reviewed and changes approved on March 3, 2022;
Reviewed and changes approved on June 12, 2025.

FIU Board of Trustees

June 12, 2025

Subject: Proposed Revisions to the Office of Internal Audit Policy and Charter

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Proposed Action:

Florida International University Board of Trustees approval of the proposed revisions to the Office of Internal Audit Policy and Charter.

Background information:

The Office of Internal Audit Policy and Charter (the Charter) is required by Florida Board of Governors (BOG) Regulation 4.002 State University System Chief Audit Executives. The Charter is also required by the Institute of Internal Auditors' (IIA) Global Internal Audit Standards. The Charter is a formal document that includes the internal audit function's mandate, organizational position, reporting relationships, scope of work, types of services, and other specifications.

BOG Regulation 4.002(3) states, in relevant part, that each board of trustees shall adopt a charter which defines the duties and responsibilities of the office of chief audit executive. The charter shall be reviewed at least every three (3) years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors Office.

The proposed revisions to the Office's Charter include key requirements and considerations as delineated in the *Global Internal Audit Standards*.

Supporting Documentation: Office of Internal Audit Policy and Charter, proposed revisions, *redline*

Facilitator/Presenter: Trevor L. Williams

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FLORIDA INTERNATIONAL UNIVERSITY

OFFICIAL UNIVERSITY POLICY

Office of Internal Audit Policy & Charter #125.205

INITIAL EFFECTIVE DATE:	LAST REVISION DATE:	RESPONSIBLE UNIVERSITY DIVISION/DEPARTMENT
March 2006	~~July 1~~June 12, 202~~53~~	Office of the President Florida International University

POLICY STATEMENT

Purpose and Mission

The purpose of the Office of Internal Audit (OIA) is to provide the Florida International University Board of Trustees and management with independent, objective assurance, insight, and foresight~~consulting activity~~ designed to ~~add value and improve~~strengthen Florida International University (FIU) operations and ability to create, protect, and sustain value. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. OIA assists FIU in ~~accomplishing~~ successfully achieving its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and control processes, decision-making, oversight, reputation, credibility with stakeholders, and serving the public interest.

Reporting and Authority

The Chief Audit Executive (CAE) shall report functionally to the Board of Trustees, through the Board's Audit and Compliance Committee, and administratively to the University President. To establish, maintain, and assure that the OIA has sufficient authority to fulfill its duties, the Audit and Compliance Committee will:

- Review and approve the OIA's charter.
- Review and approve the risk-based internal audit plan and changes thereto.
- Assess the staffing of the Office of Internal Audit, including the annual budget.
- Review and approve modifications to the Office of Internal Audit.
- Receive communications from the Chief Audit Executive on the OIA's performance relative to its plan and other matters.
- Participate, through the Chair, in the process of the appointment and dismissal of the Chief Audit Executive.
- Make appropriate inquiries of management and the Chief Audit Executive to determine whether there is inappropriate scope or resource limitations.
- Ensure that significant findings and recommendations made by the internal auditors and management's proposed response are received, discussed, and acted on, timely.

The CAE will have unrestricted access to, and communicate and interact directly with, the Board of Trustees Audit and Compliance Committee, including communicating freely without management's influence.

The OIA shall have unrestricted and timely access to all records, data, information, ~~and~~ personnel, and physical properties of the University, including information reported to the University's hotline/helpline. However, to ensure objectivity and independence, the OIA has no direct responsibility or authority over the university activities ~~that it~~that the office reviews. The OIA is subject to accountability for maintaining the confidentiality and safeguarding of records and information.

The CAE shall conduct and report on audits, investigations, advisory services, and other inquiries free of actual or perceived impairment to independence, and shall allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.

Prior to each regularly scheduled meeting, the CAE shall provide the Audit and Compliance Committee with a summary of the results of internal audit activity engaged in since the Committee's last meeting. The summary should include conclusions, themes, assurances, advice, insights, and monitoring results.

The CAE shall inform the Audit and Compliance Committee of any disagreements with senior management that, in the judgment of the CAE, are deemed significant and unresolved. Additionally, the CAE shall inform the Committee of unacceptable levels of risks that management has accepted.

Professional Standards

The Office of Internal Audit shall govern itself by adherence to the State University System of Florida Board of Governors (BOG) Regulation 4.002 and the ~~mandatory elements of~~Global Internal Audit Standards issued by The Institute of Internal Auditors' (IIA)~~ International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing~~. In performing its assurance activity, other applicable professional standards and guidelines, including the Government Auditing Standards, published by the United States Government Accountability Office; and/or the Information Systems Auditing Standards published by the Information Systems Audit and Control Association, shall apply, when appropriate. All audit reports shall describe the extent to which standards were followed.

Investigative assignments shall be performed in accordance with active regulations issued for the State University System of Florida and applicable Florida Statutes.

Independence and Objectivity

The CAE will ensure that the OIA remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the CAE determines that independence or objectivity may be impaired in fact or appearance, the details of the impairment, whether actual, potential, or perceived, will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that does not compromise quality. They do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities they audited. The OIA may perform advisory and related university service activities, the nature and scope of which will be agreed upon with management, provided the OIA does not assume management responsibility. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment.

The CAE will confirm to the Board of Trustees Audit and Compliance Committee, at least annually, the organizational independence of the OIA, and will disclose to the Audit and Compliance Committee any potential impairment to independence or interference and the related implications in determining the scope of internal auditsing, performing work, and/or communicating results.

Governance, Risk Management, and Control Processes

In executing its duties, the Office of Internal Audit will gain a thorough understanding of the governance, risk management, and control processes for the areas subject to review. Members of the OIA will gain such understanding through their access to University personnel, records, information, and data, and their analysis of these inputs. The Office will perform annual and engagement level risks assessments to gain an understanding of the risk management and control activities of the University. The outcomes from these assessments are used to support the work performed by the OIA.

Quality Assurance and Improvement Program

The Office of Internal Audit will maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. The program will include an evaluation of the OIA's conformance with The IIA's Global Internal Audit Standards and the Office's ~~an evaluation of whether internal auditors apply The IIA's Code of Ethics~~achievement of performance objectives. The program will also assess the efficiency and effectiveness of the OIA's activity and identify opportunities for improvement.

The CAE will communicate to the University President and the Board of Trustees Audit and Compliance Committee ~~on~~ matters related to the OIA's quality assurance and improvement program, including plans for the performance of an external quality assessment to be conducted at least once every five years by a qualified, independent assessor or assessment team from outside FIU, and the results of internal assessments (both ongoing and periodic) and ~~and~~ external assessment~~s conducted at least once every five years by a qualified, independent assessor or assessment team from outside FIU~~.~~.~~

SCOPE

This policy and charter applies to all active employees of Florida International University, whether full-time or part-time, working in the Office of Internal Audit. In addition, it establishes the scope and authority for the internal audit activity for the University Community (faculty, staff, and students).

REASON FOR POLICY

As required by the State University System of Florida Board of Governors Regulation 4.002, the Florida International University's Office of Internal Audit provides independent and objective appraisals regarding risk management and controls on financial and operational matters within the University that promote accountability, integrity, and efficiency in the operations of the University. This policy codifies the guiding principles and responsibilities of the Office of Internal Audit through the establishment of this Charter.

DEFINITIONS	
TERM	**DEFINITIONS**
Chief Audit Executive (CAE)	The principal director of the University's internal audit function.

ROLES AND RESPONSIBILITIES

The Chief Audit Executive shall:

(1) Provide direction for, supervise, and coordinate audits and investigations, which promote economy, efficiency, and effectiveness in the administration of university programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.
(2) Conduct, supervise, or coordinate activities for the purpose of preventing and detecting fraud and abuse within university programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units, and communicate the engagement results with applicable conclusions and recommendations to appropriate parties.
(3) Address significant and credible allegations relating to fraud, waste, abuse, fraud, or financial mismanagement as provided in Board of Governors Regulation 4.001.
(4) Keep the University President and Board of Trustees informed concerning significant and credible allegations and known occurrences of fraud, waste, abuse, or financial ~~fraud,~~ mismanagement, ~~abuses, and~~as well as deficiencies relating to the University's programs and operations; recommend corrective actions; and report on the progress made ~~in~~ towards implementing corrective actions, including any corrective actions not effectively implemented.
(5) Promote, in collaboration with other appropriate university officials, effective coordination between the University and the Florida Auditor General, federal auditors, accrediting bodies, and other governmental or oversight bodies.
(6) Review and make recommendations, as appropriate, concerning policies and regulations related to the University's programs and operations including, but not limited to, auxiliary facilities and services, direct support organizations, and other component units.

(7) Communicate to the University President and the Board of Trustees, at least annually, the office's plans and resource requirements, including significant changes to the plan, and the impact of resource limitations as follows:

a) 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 Audit and Compliance Committee for review and approval. A copy of the approved audit plans will be provided to appropriate university management and the Board of Governors.
b) The Chief Audit Executive shall review and adjust the audit plans, as necessary, in response to changes in the University's business, risks, operations, programs, systems, and controls; and communicate to the University President and the Board of Trustees Audit and Compliance Committee any significant changes to the audit plans.

(8) By September 30th of each year, the CAE shall prepare a report summarizing the activities of the office for the preceding fiscal year. The report shall be provided to the University President, Board of Trustees, and Board of Governors.
(9) Provide training and outreach, to the extent practicable, designed to promote accountability and address topics such as fraud awareness, risk management, controls, and other related subject matter.
(10) Coordinate or request audit, financial and fraud related compliance, risk management, controls, and investigative information or assistance as may be necessary from any university, federal, state, or local government entity.
(11) Ensure that the principles of integrity, objectivity, confidentiality, and competency are applied and upheld, and report periodically to the University President and the Board of Trustees Audit and Compliance Committee regarding the office's conformance to The IIA's ~~Code of Ethics and the~~Global Internal Audit Standards.
(12) Ensure the OIA collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter and emerging trends and successful practices in internal auditing are considered.
(13) Establish policies and procedures, which guide the activities of the OIA and articulate the steps for reporting and escalating matters of significant disagreements with management and alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
(14) Ensure adherence to Florida International University's relevant policies and procedures, unless such policies and procedures conflict with this Charter. Any such conflicts will be resolved or otherwise communicated to the University President and the Board of Trustees Audit and Compliance Committee.
(15) Develop and maintain a quality assurance and improvement program for the OIA and communicate to the University President and the ~~Board of Trustees~~ Audit and Compliance Committee ~~on~~ matters related to the OIA's quality assurance and improvement program, for review and approval.
(16) Inform the Board of Trustees when contracting for specific instances of audit or investigative assistance.

(17) Review this Charter with the Board of Trustees Audit and Compliance Committee at least every three (3) years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices.

RELATED RESOURCES

BOG Regulations 4.001, *University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement*

BOG Regulations 4.002, *State University System Chief Audit Executives*

The Florida International University Board of Trustees Audit and Compliance Committee Charter

CONTACTS

Chief Audit Executive
Office of Internal Audit
Florida International University
11200 S.W. 8th Street, CSC 447
Miami, Florida 33199
Telephone: 305-348-2107

HISTORY

Initial Effective Date: March 2006
Review Dates (*review performed, no updates*): N/A
Revision Dates (*updates made to document*): February 5, 2010; July 1, 2017; July 1, 2020; July 1, 2023; June 12, 2025.

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FIU University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Third Quarter 2024-2025

June 12, 2025

FIU University Compliance and Integrity
FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES
Audit and Compliance Committee
June 12, 2025

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 third quarter of FY 2024 - 2025 (January-March).

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

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

2. Standards of Conduct and Policies

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

3. Training, Education and Communications

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

4. Measurement and Monitoring

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

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

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

6. Risk Management

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

Office of University Compliance & Integrity Quarterly Report

PROGRAM STRUCTURE & OVERSIGHT

The 2024-2025 Annual Work Plan includes continuation of the multitude of Program activities conducted, coordinated, and facilitated by the Compliance Office that promote an organizational culture and that encourage ethical conduct.

Compliance Internal Operating Procedures

- Continued to engage in process improvement assessment, development, testing, and evaluation of internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program.
- Developed individual unit procedures template for Restricted Party Screening – Visual Compliance.

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).
- Communicated with various units and conducted data analysis to effectuate the reporting of foreign gifts and contracts for submission of required federal and state foreign gift/agreement reports for January 31 deadline.
- Worked with Florida Board of Governors (BOG) to supply responsive information for the BOG's foreign gifts and contracts audit.
- 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.
- Conducted 231 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 research and clear restricted party visual compliance results escalated for Office of Compliance review. University-wide, a total of 2030 visual compliance research reviews were conducted.
- Continued to work with Office of the Controller and FIU Global regarding process improvements to the Foreign Travel Workflow, including the implementation of consequences for non-compliance, creation of an International Travel dashboard.

- Met with faculty upon request and as part of the escalated travel screening process 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 and to determine appropriate consequences for those who submit late TARs for international travel.
- Finalized policy regarding drone purchase, use and acquisition, facilitated policy endorsement process, posted and communicated the new policy.
- Met with Procurement to discuss controls within the Total Contract Manager system regarding foreign influence.
- Reviewed foreign source onboarding of new vendors and requests for purchases.
- Met with Research Integrity, the Office of the Provost and Human Resources to discuss workflow for extended research background check for Person of Interest and Courtesy Faculty.
- Met with Foundation to discuss foreign influence controls and vetting process for international donors.
- Worked with HR and Graduate School to gather information and provide guidance regarding hiring of foreign nationals.
- Met with immigration attorney and researched Visa types, including Humanitarian Parole, for screening purposes.
- Met with Foreign Influence Manager and HR to discuss and finalize IP Agreement.
- Meetings with External Affairs to design and migrate Research Security, Export Control, and Foreign Influence websites.
- Participated in interviews for ISSS Director position.
- Pre-meeting and entrance Conference with Internal Audit to discuss Foreign Influence Audit. Met with FIU Global to compile and respond to document and information requests related to the audit.
- Met with FIU Global to conduct International Travel compliance assessment.
- Monitored and analyzed Executive Orders and Federal Agency Guidance for impact on FIU. Worked with key stakeholders to effectuate compliance in key areas such as immigration and DEI compliance.
- Worked with the Office of the General Counsel (OGC) and Office of Research and Economic Development (ORED) to address specific foreign influence risks.
- Recruited, hired and onboarded new Foreign Influence Compliance Manager.

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
- 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

- Conducted All Coaches Meeting with topics including House Settlement, Sports Wagering, and Camps and Clinics.
- Conducted New Hire Orientation.
- Confirmed years of eligibility used on both Squad List and Renewal Spreadsheets.
- Conducted daily full-time enrollment checks.
- Completed academic profiles in JumpForward for incoming freshmen.
- Completed transfer assessments.
- Registered for National Collegiate Athletic Association (NCAA) Regional Seminar.
- Sent coaches bi-weekly initial eligibility spreadsheets.
- Identified incoming summer freshmen and transfers.

- Audited walk-on eligibility/seasons used to ensure accuracy in Compliance Assistant (CAi).
- Scheduled Rules Education with Home College Advisors.
- Collected and reviewed practice logs.
- Updated participation logs.
- Attended practice (four teams per week).
- Managed Student Assistance Fund (SAF) expenditures, financial aid adjustments, National Letter of Intent (NLI) packets, meal plan changes, and per diem requests.
- Worked with the OGC and Athletic Department leadership to monitor changing legal landscape for Division I Athletics.

Health Affairs Compliance

- Attended meetings with consultant and FIU IT Security to discuss privacy and compliance issues.
- Conducted Reproductive Health Rule and Attestation training.
- Conducted in person presentations with multiple units regarding the new Reproductive Health Rules, Attestation Rules, Photographs, Audio policy and procedure and the updated Consent to Treat form.
- Developed new Consent to Treat in Group Counseling, Telehealth Consent for Group Counseling, Minor's Consent to Treat in Group Counseling, and other related forms and documents.
- Developed the Reporting of Incidents and Investigation Policy and Procedure for Protected Health Information.
- Attended meetings regarding Baptist transition.
- Conducted Tri-Research study review and approval.
- Attended Consultant Privacy Officer Community Advisory Board Meeting.
- Reviewed and assessed Access Monitoring Reports.
- Collaborated with Records Manager regarding multiple records requests.
- Attended HCCA Peer-to-Peer meeting.
- Attended Alcohol and Other Drugs Policy Subcommittee meeting.
- Met with OGC regarding legal review and approval for policies and procedures.
- Completed and distributed Final Investigative Report related to reported concern.
- Conducted new contract reviews.

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 Liaison Dashboard – Developed Policy Checklist for new and substantively updated policies to be submitted to the Policy Liaisons for review and feedback.

Operationalize FIU's Core Values

- Made substantive updates to FIU's Employee Code of Conduct to reflect legislative and Executive changes.

Compliance Office Planning

- Held weekly, full day compliance work sessions to effectuate completion of workplan elements.
- Began transition process for new Ethical Panther Hotline platform provider.
- Worked with IT to transition to a new Policy Library platform with increased automation and functionality.
- Interviewed candidates, hired and onboarded new Foreign Influence Manager.

STANDARDS OF CONDUCT & POLICIES

The 2024-2025 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.

2024-2025 Policy Development Process

- Finalized and facilitated endorsement of Drone Purchase, Acquisition and Use policy.
- Continued to follow up with policy owners to usher new and updated policies through the policy endorsement process.
- Commenced project planning and policy update process in light of the Baptist partnership.
- Continued organization and cataloging previous versions of policies.
- Worked with units on the development of new policies and procedures.
- Worked with IT to effectuate the transition to a new Policy Library platform.

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).
- 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:

- 500.001 Unmanned Aircraft Systems/Drones at FIU
- 1930.001 Protection of Controlled Unclassified Information
- 1710.050 Catastrophic Pool
- 1710.145 FMLA Parental and Medical
- 1710.295 Sick Leave
- 1710.300 Sick Leave Pool
- 340.340 Student Academic Grievance
- 1360.035 Semester Credit Hour

TRAINING, EDUCATION & COMMUNICATIONS

The 2024-2025 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.

2024–2025 Annual and Scheduled Training, Education, and Communication

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

- FIU Clery Act Basics Training
  - 100 % completion rate
- FERPA Basics
  - 100 % completion rate
- Reporting of Child Abuse: Your Mandatory Obligations – Fall Campaign
  - 100 % completion rate
- Reporting of Child Abuse: Your Mandatory Obligations – Spring Campaign
  - 98.13 % completion rate
- HIPAA Cluster 1: HIPAA Basics, Complaints, Incident Reporting, and Sanctions
  - 100 % completion rate
- Preventing Identity Theft by Detecting Red Flags
  - 100 % completion rate
- Incident Response Plan
  - 99.48 % completion rate
- Employee Code of Conduct
  - 99.61 % completion rate

Designed, developed, and issued sixteen (16) Training Campaigns that are ongoing and open for self-enrollment:

- HIPAA Cluster 1: HIPAA Basics, Complaints, Incident Reporting, and Sanctions (role based training - enrollment required for access to protected health information)
  - Rolling enrollment

- Employees and students trained: 2,821

- HIPAA Cluster 2: Notice of Privacy Practices
  - Rolling enrollment
  - Employees trained: 656
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends and Others, Minimum Necessary, and Sanctions
  - Rolling enrollment
  - Employees trained: 275
- HIPAA Cluster 4: Psychotherapy Notes
  - Rolling enrollment
  - Employees trained: 147
- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
  - Rolling enrollment
  - Employees trained: 41
- HIPAA Cluster 6: Marketing, Sale, Fundraising and Media
  - Rolling enrollment
  - Employees trained: 50
- FERPA Basics
  - Rolling enrollment
  - Employees trained: 1,619
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
  - Rolling enrollment
  - Employees trained: 5,833
- Export Control for Health Sciences Professionals
  - Open for self-enrollment
  - Employees trained: 8
- Export Control for Research and Operations Personnel
  - Open for self-enrollment
  - Employees trained: 21
- Export Control Basics
  - Open for self-enrollment
  - Employees trained: 11

- FIU Clery Act Basics
  - Open for self-enrollment
  - Employees trained: 815
- Employee Code of Conduct
  - Open for self-enrollment
  - Employees trained: 962
- Alcoholic Beverages Regulation
  - Open for self-enrollment
  - Employees trained: 28
- Reporting of Child Abuse: Your Mandatory Obligations
  - Open for self-enrollment
  - Employees trained: 788
- Preventing Identity Theft by Detecting Red Flags
  - Open for self-enrollment
  - Employees trained: 120

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

Communications Campaigns and Coordination with Key Stakeholders:

- Nepotism and Intimate Relationships Disclosure
- Compliance Notification Regarding Consequences for Non-Compliant International Travel on Behalf of FIU
- Firearms and Dangerous Weapons Policy

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 eight (8) training courses and policy acknowledgment campaigns, through escalation.
- Worked with FERPA Committee to communicate requirements regarding FERPA's application in various educational contexts.
- Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.
- Worked with Prohibited Expenditures (PE) Workgroup to train key units and monitored PE email to respond to questions and offer support and resources.

- Facilitated meetings regarding late TAR consequences regarding International Travel. Updated International Travel Notification for Spring distribution.
- Updated campaign communications plan for FY2024-2025 training and communications.
- Worked with External Affairs on updating and transitioning compliance websites to Website Digital Communications template.
- Worked with Human Resources and met with Internal Audit to determine appropriate audience for spring reporting of child abuse training.

Met with FIU PD to discuss annual Clery Campus Security Authority survey dissemination and communications. Met with various stakeholders to assess and operationalize compliance with new Clery requirements.

MEASUREMENT & MONITORING

The 2024-2025 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.
- Met with new Foreign Influence Compliance Manager to update and build process improvements into the reporting process for Federal and State Foreign Gifts and Contracts reporting.
- Met with Conflict of Interest (COI)/ Outisde Activity (OA) reviewers to discuss reported activities and monitoring plans.
- Reviewed Institutional COI/OA reports.
- Participated in University Safety Committee in response to recommendations from the Department of Risk Management Audit and provided recommendations for compliance with University safety policies.
- Met with University Police Department to discuss Clery reporting requirements related to University overnight trip hotel vicinity crime reporting.
- Met with the Office of the Controller and FIU Global to discuss actions to be taken for non-compliant Travel Authorization Requests.
- Researched State Ethics opinions related to potential conflicts of interest escalated to the Office of Compliance.

- Utilized third party consulting service provider, Gartner, to initiate the review of compliance program. Met as a team to complete the information request required as part of the assessment.
- Met with FIUPD and Office of the President regarding University Drone Policy and program resources to effectuate compliance.
- Monitored, assessed, and attended and participated in various knowledge share sessions regarding federal executive orders and their impact to the university.

Scheduled Compliance Reviews and Assessments

- HIPAA review of patient privacy monitoring reports
- Assessment of required HIPAA training completion
- Third quarter HIPAA Privacy Rule Assessment
- 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
- Assessment of international and U.S. territories shipping

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 authorizations, foreign travel considerations and export control approvals that were escalated for further review.
- 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 231 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 related to employee and student travel.
- International Shipment Review – Conducted six (6) international shipping reviews during the reporting period as part of the international shipping review process.
- Medical Records Access Monitoring Tool - The Director of Compliance and Privacy for Health Affairs collaborated with key stakeholders to coordinate the externally staffed access auditing tool.
- 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:
  - NCAA Membership Financial Report
  - NCAA IPP Health and Safety Survey
  - University President Agreed-Upon Procedures Report
  - Office of Federal Affairs Federal Lobbying Disclosure Reports
  - F-1 Bi-annual DHS re-certification of the F-1 international student program (Immigration F1- and J-1 redesignation/recertification cycle)
  - NPSAS (National Postsecondary Student Aid Survey)
  - Reporting of Payments of Royalties
  - Fringe Benefits Reporting (Form 941)

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

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

The 2024-2025 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 PEP.
- Collaboration with the International Travel Committee, FIU Global and the Office of the Controller to escalate consequences for non-compliant international travel on behalf of FIU.

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 63 open reports through the end of March (including 28 new reports from January – March), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources and the Office of Civil Rights Compliance and Accessibility to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar to coordinate case closures originating with Ethical Panther Hotline reports.
- Disseminated templates to those investigators outside of the iSight case management system to track those cases.
- Met with several reporters to discuss complaint and investigation process.
- Conducted research and participated in vendor demos to identify new Hotline platform providers. Identified vendor finalist and initiated internal procurement processes to start contracting process.
- Coordinated the current hotline vendor renewal agreement to conclude when new vendor is launched.
- Met with new hotline vendor to initiate the onboarding process.
- Worked with HRIS to understand data extract details in preparation for eventual transition from old vendor to new hotline vendor.

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.
- Worked with FIU Global, ORED and the Office of the Controller to determine additional appropriate consequences for late international TAR submissions.

RISK MANAGEMENT

The 2024-2025 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.
- Disseminated weekly foreign influence risk updates and communications from FIU's local Federal Bureau of Investigation liaison to key stakeholders.

FIU Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Office of Internal Audit Status Report June 12, 2025

FIU | Office of Internal Audit

Date: June 12, 2025

To: Board of Trustees Audit and Compliance Committee Members

From: Trevor L. Williams, Chief Audit Executive

Subject: **OFFICE OF INTERNAL AUDIT STATUS REPORT**

I am pleased to provide you with this quarterly update on the status of our Office's activities. Since our last update to the Board of Trustees Audit and Compliance Committee on February 13, 2025, we have completed the following projects:

Projects Completed

Continuous Auditing of Selected Processes for the Period April 1, 2024, Through June 30, 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 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 certain specific areas of risk and concern to identify anomalous transactions and "red flags." This report covered transactions that were either initiated or approved between April 1, 2024, and June 30, 2024, depending upon the test objectives.

We found one employee who had a related party transaction of $9,200 and did not disclose the relationship in an Outside Activity/Conflict of Interest form and a former employee who was reimbursed travel expenses of $335 even though the related expenses had been paid with a University PCard. The process owners informed us of their plans of action to address these issues.

Audit of IT Vendor Management

We completed an audit of the vendor management function for information technology (IT) sourcing to assess the effectiveness of the various related processes, including governance, vendor selection, contract management, and vendor performance and security monitoring. To satisfy our audit objectives, we compared the practices observed against applicable standards published by the National Institute of Standards and Technology and against University policies. In summary, we concluded the University has incorporated many of the in-scope control activities required for effective vendor management related to the acquisition and management of IT services and solutions. Yet, we identified a few control activities that would strengthen this function further and offered three recommendations, which Management agreed to implement. Those recommendations included the following:

- Developing role-based training materials for those involved with the IT vendor management function to include responsibilities for the function and promoting awareness of resources available to avoid the duplicative acquisitions of IT-related solutions.
- Enhancing the process to ensure all applicable purchases related to technology services and solutions undergo a mandatory TEG review before proceeding.
- Developing guidelines for units to monitor vendor performance. These guidelines may include, but not limited to, assigning review responsibilities, defining key metrics for assessing service levels performance, reviewing security assessment documentation provided by vendor, and centralizing documentation of the results.

Audit of Background Checks for Those Working with At-Risk Individuals

We completed this audit to evaluate the effectiveness of the University's background check process for those individuals working with minors and vulnerable populations. The audit examined whether University policies align and comply with applicable statutes and regulations, background checks are completed timely, programs provided on campus are properly monitored, and agreements involving at-risks individuals included required safeguards. In summary, the audit confirmed that the University's background check policy aligns with applicable statutes and regulations. However, we identified process gaps in the decentralized management of programs involving at-risk individuals, highlighting the need for improved oversight to enhance safety, accountability, and compliance. We offered eight recommendations, including the following:

- Work with senior management to develop and appropriately resource a structural model that provides for the comprehensive, single-point oversight and administration for managing and monitoring programs involving at-risk individuals.
- Collaborate with departments/units to identify positions requiring the appropriate Level II background checks based on job duties, confirm that job descriptions are updated accordingly, and develop a process to ensure the appropriate background checks are completed before employees start work and/or a covered assignment.
- Work with the Division of Human Resources, the Office of General Counsel, or other identified resources to develop appropriate training, inclusive of the legal responsibilities and risks related to working with at-risk individuals, designed for all impacted University stakeholders as is strongly recommended by University Policy 140.130.
- Amend University Policy 1710.257 to address gaps related to the supervision and involvement of employees and volunteers working with at-risk individuals.
- Redesign the external user reservation form to include the question regarding participation of minors and expand the EMS platform to include all University event spaces and their uses to facilitate event/program oversight.

Work in Progress

The following ongoing audits are in various stages of completion:

Ongoing Audits	
Audits	**Status**
Active Directory Management	Fieldwork in progress
Continuous Auditing	Draft report issued
Foreign Influence Regulatory Controls	Draft report issued
Prohibited Expenditures Detection Controls	Draft report issued
Sponsored Research Financial Operations	Fieldwork in progress
Research Misconduct Management & Controls	Fieldwork in progress
Selected Operations and Partnerships – College of Medicine	Draft report issued

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, abuse, and mismanagement. Since our last update, our Office has received six (6) such complaints. We have evaluated the complaints received and have either initiated investigations of those deemed appropriate for our Office to investigate or have referred those falling outside of our purview to the appropriate units within the University for investigation. Additionally, we have completed an investigation into activities related to summer camps operated by current and former FIU Athletics staff members. Of the cases coming to our Office, we have closed out nine (9) since our last update to the Committee. Substantiated allegations that are deemed to be significant and credible are reported to the University President and Board of Trustees. Unsubstantiated allegations that, in the Chief Audit Executive's judgment, are deemed otherwise noteworthy, are communicated to the appropriate individual(s) within the University.

Other Matters

Revision of Charters

Pursuant to the Florida International University Board of Trustees Audit and Compliance Committee ("Committee") Charter, the Committee shall review the Committee charter, at least every three (3) years, and discuss any required changes with the Board, and shall

approve and seek the Board's approval of the charter. The Committee charter was last reviewed and approved by the Committee and Board on March 3, 2022. The Chief Audit Executive collaborated with the Corporate Secretary, the General Counsel, and the Chief Compliance and Integrity Officer to update the Committee charter. The updates to the charter largely amplify key requirements and considerations for the Committee in its functional oversight of the internal audit function as delineated in the recently issued *Global Internal Audit Standards*.

The issuance of the *Global Internal Audit Standards* also made it necessary to review and revise the Office of Internal Audit Charter and Policy to align it with the new standards. As such, the Chief Audit Executive revised the Office's charter to include key requirements and considerations as delineated in the *Global Internal Audit Standards*. The Office of Internal Audit Charter and Policy is also subject to the approval of the Audit and Compliance Committee and the Board.

Annual Audit Plan

Board of Governors Regulation 4.002, *State University System Chief Audit Executives*, requires the chief audit executive to develop audit plans based on the results of periodic risk assessments and submit the plans to the Board of Trustees for approval. The Chief Audit Executive has developed the Risk-Based Five-Year Audit Plan. In developing the Plan, we consulted with key stakeholders across the University to ensure relevant risks were considered. The Plan aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently. The Plan includes eight (8) new assurance engagements, including continuous auditing projects and prior audit recommendations follow-ups, four (4) advisory services engagements, and six (6) carryover audits.

Staffing

Currently, the Office has one vacancy, an Assistant Audit Director. Additionally, three staff members who were out on FMLA and other extended leave of absence have returned to work. However, another staff member has since gone on extended FMLA leave.

Professional Excellence and Collaboration

The OIA understands and embraces its responsibility to contribute to the practice of internal auditing, and professional auditing at large. Membership in professional associations and groups that serve the auditing community affords us to do that and to bring exposure of the FIU brand to an audience of other professionals. On April 28th and 29th, the Office of Internal Audit hosted the semi-annual meeting of the State University Audit Council (SUAC) consortium to discuss matters of interest to the internal audit functions at the State University System of Florida institutions. Additionally, as the Chair of the Association of College and

University Auditors' Audit Committee, the Chief Audit Executive also attended that association's board meeting and other committee meetings, of which he is a member. As a member of the Association of Local Government Auditors Peer Review Committee, he has also engaged in advancing professional excellence among audit functions of counties, cities, districts, and special entities.

Professional Development

The Office of Internal Audit is committed to maintaining a highly competent and skilled staff. The Office has invested in its staff by providing opportunities for each staff member to earn at least 40 hours of continuing professional education. Our staff members continue to take advantage of professional development opportunities that are available to them, which included attendance at the Association of College and University Auditors' AuditCon Conference, the Institute of Internal Auditors' 2024 IGNITE Conference, the International Information System Security Certification Consortium, Inc. ("ISC2") Security Congress Conference, the Association of Certified Fraud Examiner's Global Fraud Conference, and the College and University Professional Association for Human Resources ("CUPA-HR") 2025 Spring Conference.

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