



**FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
AUDIT AND COMPLIANCE COMMITTEE**

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

**Thursday, November 20, 2025
9:00 AM**

Chair: Alan Gonzalez

Vice Chair: Yaffa Popack

Members: Noël C. Barengo, Carlos A. Duarte, 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. Discussion Items: No Action Required | |
| 3.1 Office of University Compliance and Integrity Quarterly Report | Jennifer LaPorta |
| 3.2 Office of Internal Audit Status Report | Vivian F. Gonzalez |
| 4. New Business | Alan Gonzalez |
| 4.1 Office of Internal Audit Discussion of Audit Processes | |
| 5. Concluding Remarks and Adjournment | Alan Gonzalez |

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Meeting Book - 11.20.25 - Audit and Compliance Committee Meeting

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

2. Approval of Minutes
Alan Gonzalez

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3. Discussion Items: No Action Required

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3.2 Office of Internal Audit Status Report
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4. New Business
Alan Gonzalez

4.1 Office of Internal Audit Discussion of Audit Processes

5. Concluding Remarks and Adjournment
Alan Gonzalez

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November 20, 2025

Subject: Approval of Minutes of Meeting held September 18, 2025

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on September 18, 2025.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on September 18, 2025

Supporting Documentation:

Minutes: Audit and Compliance Committee meeting, September 18, 2025

Facilitator/Presenter:

Alan Gonzalez, *Chair, Audit and Compliance Committee*

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Audit and Compliance Committee
September 18, 2025
FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Alan Gonzalez at 9:00 AM on Thursday, September 18, 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 (joined meeting after roll call)*; Noël C. Barengo; Carlos A. Duarte, *Board Chair*; George Heisel; and Jesus Lebeña.

Trustee Chanel T. Rowe was excused.

The following Board members were also in attendance: Trustees Francesca Casanova; Alexander M. Peraza; Marc D. Sarnoff, *Board Vice Chair*; Albert R. Taño; and Fred Voccola (*Zoom*).

Committee Chair Gonzalez welcomed all Trustees, members of the University administration, and the University community. He also welcomed Interim Chief Audit Executive, Ms. Vivian F. Gonzalez. Committee Chair Gonzalez noted that Ms. Gonzalez joined the Office of Internal Audit in 2010 and is an audit professional with nearly 20 years of experience in financial, operational, and compliance auditing.

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 June 12, 2025. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on June 12, 2025.

3. Discussion Items: No Action Required

3.1 Office of University Compliance and Integrity Quarterly Report

Chief Compliance and Privacy Officer Ms. Jennifer LaPorta provided fourth quarter updates and key highlights from the 2024-2025 University Compliance Program Annual Report. She indicated that this past fiscal year, the Compliance Office assumed responsibility for federal and state foreign contract and gift reporting. She added that both reports were filed in July 2025. Ms. LaPorta stated that the Compliance Office welcomed a new Foreign Influence Compliance Manager and undertook a full overhaul of its internal reporting infrastructure. She noted that the Compliance Office also

submitted the Foreign Influence Annual Report required by the Florida Board of Governors (BOG), certifying that FIU does not have any grant programs, agreements, partnerships, contracts, offices, campuses, or physical locations within a foreign country of concern.

Ms. LaPorta pointed out that, in response to the BOG's 2022 Civil Discourse Report, a task force to oversee progress on the BOG's implementation recommendations was formed. She referred to the agenda materials, which include an annual update on the task force's activities and progress. She added that the report details FIU's dynamic series of public policy events, designed to foster civic engagement and open dialogue. Ms. LaPorta noted that the BOG's Statement of Free Expression is set for annual endorsement by the Board of Trustees at its meeting later in the day. She commented that the 2024-2025 University Compliance Program Annual Report provides comprehensive detail on the wide-ranging initiatives undertaken by the Compliance Office through June 30, 2025. She highlighted key metrics from four core compliance programs: foreign influence and research security; training, education and communications; hotline oversight; and measurement and monitoring. Ms. LaPorta noted that the Compliance Office delivered seven (7) targeted mandatory compliance trainings with a 99.9% completion rate, including 100% participation from deans and vice presidents. She commented that the Compliance Office led the coordinated triage of all reports received through the FIU Ethical Panther Hotline, in collaboration with the Hotline Reports Review Committee.

Ms. LaPorta stated that, in addition to monitoring and assessment activities conducted across the University, the Compliance Office engaged in a consultant guided self-assessment. She added that the assessment focused on seven (7) core compliance areas. Ms. LaPorta noted that the assessment benchmarked FIU's Compliance Program against a diverse peer group spanning 13 industries and 346 organizations, providing meaningful insight into how the University performs relative to industry standards. She pointed out that FIU achieved an overall maturity score of 4.0, indicating a highly developed and advanced program aligned with best practices and places the Compliance Office above the peer benchmark average of 3-.

3.2 Office of Internal Audit Status Report

Ms. Gonzalez presented the Office of Internal Audit Status Report, reporting on the following recently completed projects: Audit of Selected Operations and Partnerships in the Herbert Wertheim College of Medicine; Audit of Prohibited Expenditures Prevention and Detection Controls; Audit of Foreign Influence Regulatory Compliance; Audit of Research Integrity; and two (2) reports on the continuous auditing of selected processes. She added that two (2) advisory reports were issued: Examination of the Department of Parking and Transportation's Compliance with Contract Number HSMV-0059-25 and Examination of the Office of Admissions' Compliance with Contract Number HSMV-0035-23.

In terms of the Audit of Selected Operations and Partnerships in the Herbert Wertheim College of Medicine, Ms. Gonzalez pointed out that the Office of Internal Audit concluded that internal controls and processes were effective and offered minor recommendations. As it pertains to the Audit of Prohibited Expenditures Prevention and Detection, she indicated that the Office of Internal Audit concluded that the University complies with BOG Regulation 9.016 Prohibited Expenditures and offered recommendations to enhance current processes. In relation to the Audit

of Foreign Influence Regulatory Compliance, Ms. Gonzalez stated that the Office of Internal Audit concluded that the University's procedures for screening foreign researchers and monitoring international travel are in place and comply with Florida Statutes and BOG regulation and that where instances of non-compliance with the University's procedures were found, recommendations to improve processes and procedures were issued. She noted that there were no adverse findings associated with the Audit of Research Integrity. She commented that the Office of Internal Audit found no material weaknesses or significant deficiencies resulting from their examination, as required by the agreement between the University's Department of Parking and Transportation and the Florida Department of Highway Safety and Motor Vehicles as of August 1, 2025. Ms. Gonzalez noted that the Office of Internal Audit reviewed a similar agreement between the Office of Admissions and the Florida Department of Highway Safety and Motor Vehicles as of August 22, 2025. She added that the deficiencies identified as part of the review were corrected with measures implemented to prevent recurrence. In terms of the continuous auditing of selected processes, she mentioned that while the Office of Internal Audit found exceptions indicative of transactions linked to procedural errors, the referenced transactions did not represent a financial loss to the University.

Ms. Gonzalez noted that, in addition to continuous auditing and follow-up of prior audit recommendations, there are seven (7) audits in various stages of completion. She reported that of the 97 recommendations that were due for implementation during the six (6) months ended June 30, 2025, 71% were completed, 21% were partially implemented, and 8% were pending some form of implementation. She added that since July 1, 2025, three (3) recommendations that were not fully implemented have since been implemented, which increases the completion percentage to 74%. Ms. Gonzalez mentioned that the Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. She noted that since the Office of Internal Audit's last report to the Committee, 14 such complaints were received and 12 have been closed. She pointed out that, as required by BOG Regulation, the agenda materials include an annual report summarizing the Office of Internal Audit's activities over the past fiscal year and fulfills the professional standards requirements set forth by the Institute of Internal Auditors.

4. Reports: For Information Only

There were no questions from the Committee members in terms of the reports included as part of the agenda materials.

5. New Business

5.1 Senior Management Discussion of Audit Processes

Committee Chair 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 Ms. LaPorta, Ms. Gonzalez, 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 Interim 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, September 18, 2025, at 9:28 AM.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

First Quarter 2025-2026

November 20, 2025





FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES
Audit and Compliance Committee
November 20, 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 first quarter of FY 2025 - 2026 (July-September).

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 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.

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.
- Completed development of individual unit procedures template for Restricted Party Screening – Visual Compliance.
- Continued development of Federal and State Foreign Gift and Agreement Reporting Procedure.
- Continued development of New Ethical Panther Hotline Internal Operating Procedures and Investigator Guidelines.
- Continued development of New Policy Platform Internal Operating Procedures.

Foreign Influence and Global Risk Governance Activities

- Facilitated ad hoc Florida Statute Foreign Influence Sub-committee meetings (Sub-committees: 286.101 Foreign Gifts and Contracts; 288.860 International Cultural Agreements; 1010.25 Foreign Gift Reporting; 1010.35 Screening foreign researchers; 1010.36 Foreign travel; research institutions).
- Worked with Foreign Influence Manager to develop new federal and state foreign gift and contract reporting protocols. Developed new unit submission process and communications campaign for unit reporting. Assessed foreign reporting data submitted through the updated system to submit Federal and State reports.
- 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.
- Identified and started onboarding process for an FIU Customs Broker. Developed web content for questions and requests regarding FIU transactions requiring a customs broker.
- The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.
- Conducted 170 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, travel authorization review, and other vetting

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 2,026 visual compliance research reviews were conducted.

- Met with ORED, Procurement, FIU Global, Academic Affairs, Property Control, and the Office of the General Counsel (OGC) to understand current practices and to discuss potential areas for process improvements related to restricted party screening processes along with evaluating access of those who have accounts on the visual compliance platform. Had further discussions with those involved in the conflict of interest (COI) and sabbatical review processes to develop a framework for when restricted party screenings should be performed based on a risk-based approach. Distributed customizable Internal Operating Procedures to each unit. Coordinated Visual Compliance Refresher Training with the vendor on the system's new platform functionality for current FIU unit users. Answered questions posed by attendees regarding specific University processes.
- Met with FIU Global, the PantherSoft Financials system team, and the Controller's office to revisit and adjust current escalation process for non-completion of post travel compliance and expense reports. Discussed the status of current system enhancement requests.
- Met with faculty upon request and as part of the escalated travel screening process to discuss questions regarding the Travel Authorization Request (TAR) processes, foreign travel guidance and related expense reporting procedures.
- 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 effectuate continuation of travel insurance.
- Developed content for a new drone website to consolidate and automate approval processes.
- Responded to questions regarding the use, acquisition and purchase of drones and requests for assessment and approval.
- Met with the Office of Research and Economic Development (ORED) and updated content for Research Security website.
- Began development of international travel training module in FIU Develop platform.
- Met with ISSS, FIU Global and Office of the Provost to develop Fullbright Scholar due diligence workflow.
- Completed BOG Foreign Reporting Certification of no contracts or agreements with Countries of Concern.
- Researched Bureau of Industry new Security Affiliates Rule to assess compliance requirements and due diligence obligations.
- Worked with ORED and Export Controls to determine required audience for Export Control training mandated by NSPM-33.
- Developed guidance documents, decision tree and applicant questionnaire to determine Country of Concern domicile.
- Met with various stakeholders to discuss Executive Order regarding H1-B Visas and assess impact to FIU.
- Worked with OGC and ORED to address specific foreign influence risks.

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 State University System Ethics Subcommittee
- 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 State University System Enterprise Risk Management 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
- Member of the AI Security, Privacy, and Compliance Subcommittee
- 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
- Participant in Microsoft Copilot Pilot Users Group

Athletics Compliance Oversight and Initiatives

- Conducted All Coaches Meetings on various NCAA compliance and University policy issues.
- Conducted New Hire and Campus Group Rules Orientation.
- Worked with the OGC and Athletic Department leadership to monitor changing legal landscape for Division I Athletics.

- Confirmed years of eligibility used on both Squad List and Renewal Spreadsheets.
- Conducted daily full-time enrollment checks.
- Attended National Collegiate Athletic Association (NCAA) Regional Seminar.
- Sent coaches bi-weekly initial eligibility spreadsheets.
- Audited walk-on eligibility/seasons used to ensure accuracy.
- Collected and reviewed practice logs.
- Updated participation logs.
- Attended athletics teams practice (four teams per week).
- Rolled over systems and posted aid for continuing/admitted students.
- Reviewed Bright Futures (late July/early August).
- Confirmed Football roster numbers and squad list coding.
- Confirmed housing (on/off-campus) and collected off-campus leases.
- Confirmed fall meal plans with Senior Women Administrator for next academic year.
- Requested sign-off on Cost of Attendance/Grant in Aid amounts from Financial Aid.
- Submitted designated student-athletes and entered aid/Name, Image, and Likeness (NIL) agreements/rosters in Collegiate Athlete Payment System platform.
- Processed pre-season per diem requests.
- Monitored admissions status for freshmen and transfers (weekly reports).
- Reviewed/prepared certification documentation and finalized rosters (Fall - July 15; Spring - August 1).
- Updated Eligibility Center weekly.
- Archived previous year student-athlete files and closed recruiting/telephone/practice logs.
- Conducted new hire and campus group rules orientations.
- Reviewed education program and created yearly calendar.
- Planned newsletter and "Tip of the Week" communications.
- Updated Athletics Compliance Manual.
- Worked with the OGC and Athletics on NIL Licensing Agreement.
- Processed NIL Go.

Health Affairs Compliance

- Presented at HIPAA Steering Committee Meeting.
- Participated in Cyber Briefings.
- Participated in Privacy Compliance Committee Meetings.
- Participated in the Privacy Community & Advisory Group Meeting.
- Participated in Research Compliance meeting.

- Participated in the Alcohol and Other Drug Policy Subcommittee Meeting.
- Participated in OCR-Quality Risk Assessment Working Group meeting.
- Conducted investigations and inquiries into privacy and security concerns.
- Effectuated HIPAA Privacy Rule training, policy updates and new policies.
- Updated FIU's Business Associate Agreement.
- Reviewed and assessed Health Affairs ongoing contracts, Agreements and BAAs.
- 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 – Continued development of 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.
- Engaged in 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.
- Enrolled in Administrative Assessment Micro-credential.
- Attended six continuing education webinars presented by immigration counsel and the National Association of College and University Attorneys on emerging legal and compliance risks.

STANDARDS OF CONDUCT & POLICIES

The 2025-2026 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.

2025-2026 Policy Development Process

- Continued to follow up with policy owners to usher twelve new and updated policies through the policy endorsement process.
- Updated FIU's HIPAA policies in light of organizational changes in FIU's Health Affairs units.
- 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.
- Began transition of policies and archived information into the new Policy Library platform.
- Completed development of new hazing policy in response to changing statutory requirements.
- Met with leadership to effectuate changes to the policy development and endorsement process.

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.
- Developed new policy owner checklist to ensure proper stakeholder engagement in the policy development process.
- Worked with the Office of General Counsel to identify policy gaps and opportunities to address new and expanded legislation and compliance requirements.

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, international shipping processes, international travel).
- 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:

- 1910.002 IT Asset and Computer Purchasing
- 340.280 The University Core Curriculum
- 1710.215 On-Call Pay
- 1710.045 Call Back Pay
- 1705.024 Prohibition of Hazing by Faculty and Staff
- 1610.005 Designated Components of the FIU HIPAA Hybrid Covered Entity
- 175.150 Digital Communications Standards
- 380.0449 Incomplete Grades (IN) for Graduate and Undergraduate Students
- 380.0444 Graduate Application for Graduation and Degree Conferral
- 2370.080 Scholarly Research Authorship
- 1710.141 Optional Work Schedule Policy (formerly Flexible Work Arrangement Policy)
- 1660.210 Faxing Protected Health Information: Steps to Minimize Privacy Risks

TRAINING, EDUCATION & COMMUNICATIONS

The 2025-2026 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.

2025–2026 Annual and Scheduled Training, Education, and Communication

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

- FIU Clery Act Basics Training
 - TBD completion rate
- FERPA Basics
 - TBD completion rate
- Reporting of Child Abuse: Your Mandatory Obligations

- TBD completion rate
- HIPAA Basics
 - TBD completion rate
- Preventing Identity Theft by Detecting Red Flags
 - TBD completion rate
- Incident Response Plan
 - TBD completion rate
- Employee Code of Conduct
 - TBD completion rate
- Export Control for Health Sciences Professionals
 - TBD completion rate
- Export Control for Research and Operations Personnel
 - TBD completion rate

Designed, developed, and issued 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: 644
- HIPAA Cluster 2: Notice of Privacy Practices
 - Rolling enrollment
 - Employees trained: 441
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends and Others, Minimum Necessary, and Sanctions
 - Rolling enrollment
 - Employees trained: 61
- HIPAA Cluster 4: Psychotherapy Notes
 - Rolling enrollment
 - Employees trained: 47
- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
 - Rolling enrollment
 - Employees trained: 18

- HIPAA Cluster 6: Marketing, Sale, Fundraising and Media
 - Rolling enrollment
 - Employees trained: 1
- FERPA Basics
 - Rolling enrollment
 - Employees trained: 1,004
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 2,502
- Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 121
- Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 563
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 5
- FIU Clery Act Basics
 - Open for self-enrollment
 - Employees trained: 740
- Employee Code of Conduct
 - Open for self-enrollment
 - Employees trained: 47
- Alcoholic Beverages Regulation
 - Open for self-enrollment
 - Employees trained: 8
- Reporting of Child Abuse: Your Mandatory Obligations
 - Open for self-enrollment
 - Employees trained: 153
- Preventing Identity Theft by Detecting Red Flags
 - Open for self-enrollment

- Employees trained: 96

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

Communications Campaigns and Coordination with Key Stakeholders:

- Worked with FERPA Committee to communicate FERPA application to specific situations and communications.
- Updated campaign communications plan for FY2025-2026 training and communications.
- Co-chaired State University System Ethics Subcommittee; Developed and disseminated guidance document for Form 1 Filers; began development of additional Florida Code of Ethics guidance materials.

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 development and prepared for launch of nine (9) training courses and policy acknowledgment campaigns, through escalation.
- Met with FIU Develop to discuss potential enhancements to incorporate into the current compliance course catalog including improved course functionality, navigation, and accessibility.
- 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 monitor email requests, respond to questions, and offer support and resources; expanded activities and analysis to address new Federal Agency Certification requirements.
- Created new resources and education materials for Community members responding to data requests for foreign reporting.
- Updated campaign communications plan for FY2025-2026 training and communications.
- Created guidance document for Form-1 filers.
- Drafted initial version of Youth Protection training to distribute to university personnel once other related processes, procedures, and guidelines have been implemented by other units and incorporated into the training.
- Co-chaired SUS Ethics Subcommittee to develop guidance materials regarding Florida Code of Ethics.

MEASUREMENT & MONITORING

The 2025-2026 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 third party compliance consultant 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.
- Implemented process improvements for the collection of information for the biannual reporting of Foreign Gifts and Contracts.
- Met with COI/OA reviewers to discuss reported activities and monitoring plans.
- Reviewed Institutional COI/OA reports.
- Met with members of Prohibited Expenditures workgroup to monitor and respond to PE related questions.
- Met with the OGC and ORED to develop expanded decision tree to address federal agency certification requirements.
- Researched State Ethics opinions related to potential conflicts of interest escalated to the Office of Compliance.
- Participated in various knowledge share sessions regarding federal executive orders, agency guidance, and their impact to the university.
- Chose third-party assessment provider to perform an evaluation of the Compliance Program, as required by BOG regulation.
- Began Compliance team participation in the Administrative Assessment Micro-credential.
- Participated in due diligence vetting process for third party events at the Stadium.
- Monitored, assessed, attended and participated in various knowledge share sessions regarding federal executive orders, federal agency guidance and their impact to the University.
- Created compliance culture and effectiveness survey, planned to be issued in Spring 2026.
- Added effectiveness survey questions to all compliance training campaigns.
- Met with Civil Discourse Taskforce members to assess completion of planned activities and initiatives.

Scheduled Compliance Reviews and Assessments

- HIPAA review of patient privacy monitoring reports.
- First quarter HIPAA Privacy Rule Assessment.
- Internal Operating Procedure process improvement assessments.

- Compliance Requirement Matrix reminder, verification, and monitoring platform assessment.
- 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 the Office of 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 129 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.
- 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 83 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 nine (9) 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.

- **Athletics Compliance Platform** - The Athletics Compliance Office leveraged the compliance 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 43 compliance items within this reporting period.

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

The 2025-2026 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 87 open reports through the end of September (including 24 new reports from July – September), 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.
- Continued onboarding process for the hotline implementation process and continued to provide configuration information to the vendor.
- Coordinated with the current hotline vendor for data migration and reporting efforts.

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 2025-2026 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/Interim 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.
- 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.
- Participated in SUS Enterprise Risk Management Consortium meetings.



Office of Internal Audit

Office of Internal Audit Status Report Board of Trustees November 20, 2025



Date: November 20, 2025
To: Board of Trustees Audit and Compliance Committee Members
From: Vivian F. Gonzalez, Interim Chief Audit Executive
Subject: Office of Internal Audit Status Report



This report provides you with a quarterly update on the activities of our office since our last update to the Board of Trustees Audit and Compliance Committee on September 18, 2025.

Completed Projects

Review of the Academic Medical Center Master Affiliation Between Florida International University and Baptist Health of South Florida (October 9, 2025)

We reviewed the Academic Medical Center Master Affiliation Agreement (“Agreement”) between Florida International University and Baptist Health of South Florida (Baptist Health). Our review confirmed that the Agreement was reviewed and approved as to form and legal sufficiency by the Office of the General Counsel as required by University Policy #150.105, *Contracts Review Policy*. While not all controls and resources necessary to fully achieve all the objectives of the Agreement have been initiated at this stage, we found the plans and initiatives outlined in the Agreement have been established and are expected to support the success of the partnership as they are further developed.

This advisory engagement has also provided the Office of Internal Audit with a stronger understanding of the relationship between FIU and Baptist Health, which will aid in the planning and scoping of future audit engagements related to this partnership.

**Continuous Auditing of Selected Processes for the Period
January 1, 2025, through March 31, 2025 (September 26, 2025)
and
April 1, 2025, through June 30, 2025 (October 24, 2025)**

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 regulations and policies. Through this process, we focus on certain specific areas of risk and concern to identify anomalous transactions and “red flags.” The reports covered transactions that were either initiated or approved between January 1, 2025, and June 30, 2025, depending upon the test objectives.

We have communicated the results of our tests to the appropriate Business Unit leader of the organizational areas where the exceptions were noted for their follow-up. Additionally, we have communicated our findings to the appropriate University staff whom we have identified as having an oversight of the processes that were affected. The affected individuals have either taken corrective actions or developed a plan of corrective action.

Work in Progress

The following are ongoing audits in various stages of completion:

Ongoing Audits	
Audits	Status
Active Directory Management	Fieldwork in progress
COVID-19 Financial Assistance Compliance	Planning
Jeanne Clery Act Compliance	Planning
Performance-Based Funding Metrics Data Integrity	Fieldwork in progress
Sponsored Research Financial Operations	Fieldwork in progress
Student Health Center Services Operations	Planning
Continuous Auditing	Ongoing
Follow-up of Prior Audit Recommendations	Ongoing

Investigation and Consulting Activities

Investigations

Since our last quarterly update to the Audit and Compliance Committee, we have received six complaints alleging wrongdoing on the part of the University or its employees. In addition, we have closed out nine cases that either were investigated by us or referred to other appropriate units to investigate. If a complaint was determined to be significant and credible, the appropriate individuals would have been informed about such complaints.

Consulting

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

Professional Development

Our office is committed to ensuring that each staff member obtains at least 40 hours of job-related continuing professional education annually to maintain a knowledgeable, skilled, and competent audit team. In support of this commitment, two staff members attended the Annual AuditCon Conference, hosted by the Association of College and University Auditors, held on September 14–18, 2025. Additionally, one staff member earned the Certified Inspector General Auditor designation through the Association of Inspectors General's Institute. Staff also regularly participate in various professional webinars throughout the year. Collectively, these learning opportunities enhanced staff proficiency in areas such as internal controls, IT controls, cybersecurity awareness, artificial intelligence, fraud detection, and the regulatory environment.

The Interim Chief Audit Executive attended the Florida Board of Governors (BOG) State University System's (SUS) State University Auditors Consortium meeting on October 6, 2025. The meeting brought together the Chief Audit Executives from the 12 SUS institutions and representatives from the BOG's Office of Inspector General and Director of Compliance for strategic and planning discussions related to audit and risk concerns of the SUS.