



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 Vice 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, 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 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 commented 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. Ms. LaPorta 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 the program's 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 Florida Board of Governors (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 the Florida Statutes and BOG regulation and that where instances of non-compliance with University's procedures were found, recommendations to improve the University's 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 the 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 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.

DRAFT