



FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES

AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

Thursday, September 18, 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. **Reports: For Information Only**
 - 4.1 **Plans for Implementing Civil Discourse Recommendations, Annual Update** Jennifer LaPorta
 - 4.2 **University Compliance Program Annual Report 2024-25** Jennifer LaPorta
 - 4.3 **Office of Internal Audit Annual Report 2024-25** Vivian F. Gonzalez
5. **New Business** Alan Gonzalez
 - 5.1 **Senior Management Discussion of Audit Processes**
6. **Concluding Remarks and Adjournment** Alan Gonzalez

The next Audit and Compliance Committee Meeting is scheduled for November 20, 2025

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Meeting Book - 09.18.25 - Audit and Compliance Committee Meeting

1. Call to Order and Chair's Remarks

Alan Gonzalez

2. Approval of Minutes

Alan Gonzalez

Agenda Item page | Approval of Minutes 2

Minutes: Audit and Compliance Committee meeting, June 12, 2025 3

3. Discussion Items: No Action Required

3.1 Office of University Compliance and Integrity Quarterly Report 8
Jennifer LaPorta

3.2 Office of Internal Audit Status Report 25
Vivian F. Gonzalez

4. Reports: For Information Only

4.1 Plans for Implementing Civil Discourse Recommendations, Annual 47
Update
Jennifer LaPorta

4.2 University Compliance Program Annual Report 2024-25 52
Jennifer LaPorta

4.3 Office of Internal Audit Annual Report 2024-25 78
Vivian F. Gonzalez

5. New Business

Alan Gonzalez

5.1 Senior Management Discussion of Audit Processes

6. Concluding Remarks and Adjournment

Alan Gonzalez

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September 18, 2025

Subject: Approval of Minutes of Meeting held June 12, 2025

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on June 12, 2025.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on June 12, 2025

Supporting Documentation:

Minutes: Audit and Compliance Committee meeting, June 12, 2025

Facilitator/Presenter:

Alan Gonzalez, *Chair, Audit and Compliance Committee*

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Audit and Compliance Committee

June 12, 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 8:36 AM on Thursday, June 12, 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*; 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, Dean C. Colson, 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 February 13, 2025. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on February 13, 2025.

3. Action Items: Committee Action | Full Board Information Only

3.1 University Compliance and Integrity Work Plan, 2025-26

Chief Compliance and Privacy Officer Ms. Jennifer LaPorta presented for Committee review and approval the University Compliance and Integrity Work Plan for the 2025-26 fiscal year. She indicated that the plan is built around the seven (7) elements of an effective compliance program, as defined by the U.S. Federal Sentencing Guidelines. She added that for each element, the plan outlines a clear definition and standard of what is expected, the core and ongoing compliance activities that support that element, and the planned enhancements to strengthen the University's compliance infrastructure. Ms. LaPorta noted that the Office of Compliance continues to work closely with the Office of General Counsel and University leadership to monitor and respond to changes in the regulatory landscape, including executive orders, agency guidance, and shifts in enforcement. She commented on objectives related to foreign influence and global risk, including University-wide restricted party screening, international travel compliance dashboard, international

travel training module, drone webpage, research security website, foreign reporting, and export control trainings.

Ms. LaPorta pointed out that Florida Board of Governors (BOG) Regulation 4.003, requires each university to undergo an external review of its compliance and ethics program at least once every five (5) years. She added that the Office of Compliance is scheduled to complete its second external review in fiscal year 2025–26, with results to be submitted to the Board of Trustees. She stated that the Office of Compliance will also be developing initiatives and priorities based on an internal compliance program assessment conducted in preparation for the five-year program review. Ms. LaPorta noted that the Office of Compliance will be building on the existing mandatory reporting of child abuse and neglect training to develop an expanded module that will include additional legal responsibilities and risk considerations for those working directly with minors and will be required for department heads and personnel involved in programs or activities involving minors. Ms. LaPorta mentioned that a new, user-friendly policy library and development platform will launch in fiscal year 2025–26 and that to support the new platform, the Office of Compliance is undertaking a comprehensive cataloguing of all current and archived University-wide policies to ensure a smooth transition to the new policy library.

Ms. LaPorta indicated that in preparation for the changes taking effect on July 1, 2025, the Office of Compliance is working closely with Athletics Compliance, the Office of General Counsel, and Athletics leadership to implement new requirements stemming from the House v. NCAA (National Collegiate Athletic Association) settlement. She added that the new requirements include revenue sharing with student-athletes, enhanced oversight of NIL (name, image, and likeness) activities, and new compliance reporting and roster management standards. Ms. LaPorta remarked that Athletics Compliance and the Department of Athletics will be launching a new, integrated platform to modernize NCAA compliance and recruiting operations and enhance coordination, reduce compliance risk, and help prevent violations. She commented that the Office of Compliance will launch the new Ethical Panther Hotline in fiscal year 2025–26, which will feature improved usability, automated workflows, and enhanced root cause analysis capabilities.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Compliance and Integrity Work Plan for fiscal year 2025-26.

3.2 Internal Audit Plan, 2025-26

Chief Audit Executive Mr. Trevor L. Williams presented for Committee review and approval the Internal Audit Plan for the 2025-26 fiscal year. He remarked on the plan's authority, namely, that BOG Regulation 4.002, State University System Chief Audit Executives, stipulates that the chief audit executive should develop a risk-based audit plan and that the plan should provide an overview of the audits and other significant engagements planned for the fiscal year. He added that the FIU Board of Trustees Audit and Compliance Committee Charter requires that the Audit and Compliance Committee review and approve the Office of Internal Audit annual plan, and any subsequent changes thereto. Mr. Williams explained that the plan was developed using a systematic risk-based approach with input from University stakeholders and considered certain factors, such as materiality, regulatory requirements, areas of special concern, inherit risk, known exposure, prior investigation results, and past audit coverage.

Mr. Williams pointed out that the planned audits include six (6) carryover audits from the prior year's plan in addition to four (4) new advisory services and eight (8) new audits. He explained that the plan details the planned audits through 2030 and aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently. He added that some audits are required either by regulation or contract provisions. Mr. Williams indicated that the proposed new audits pertain to student health center services operation, project administration and funding, purchasing and competitive bidding process, construction accident reporting, Jeanne Clery Act compliance, follow-up of prior audit recommendations, and continuous auditing.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Internal Audit Plan for fiscal year 2025-26.

4. Action Items

AC1. Proposed Revisions to Audit and Compliance Committee Charter

Mr. Williams presented the proposed revisions to the FIU Board of Trustees Audit and Compliance Committee Charter for the Committee's review. He indicated that BOG Regulation 4.002 provides that each board of trustees audit and compliance committee shall have a charter approved by the board of trustees and reviewed at least every three (3) years. He noted that the planned Charter review also aligned with the recently issued Global Internal Audit Standards™. Mr. Williams pointed out that the key objectives of the review ensure the Charter's consistency with BOG and University regulations, professional standards, and best practices. He delineated key revisions, including articulating the Committee's authority to: (1) approve the Office of Internal Audit Charter and (2) review and approve modifications to the organizational structure for the Offices of Internal Audit and Compliance and Integrity. Mr. Williams added that the proposed revisions also allow for the Committee's Chair to determine the protocol for meeting separately with the Office of Internal Audit and senior management.

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 proposed revisions to the Audit and Compliance Committee Charter.

AC2. Proposed Revisions to the Office of Internal Audit Policy and Charter

Mr. Williams presented the proposed revisions to the Office of Internal Audit Policy and Charter for the Committee's review. He indicated that, similarly to the Committee's Charter, BOG Regulation 4.002 requires that the Board of Trustees review the Office of Internal Audit Policy and Charter at least every three (3) years. Mr. Williams pointed out that while the last revision to the Office of Internal Audit Policy and Charter was conducted in June 2023, the proposed revisions to the Office's Charter include key requirements and considerations as delineated in the Global Internal Audit Standards™. He added that the review ensures the Office of Internal Audit Charter's consistency with BOG and University regulations, professional standards, and best practices. Mr. Williams delineated key revisions, including describing the Office of Internal Audit's risk management responsibilities and informing the Committee of significant unresolved disagreements with senior management and management's acceptance of unacceptable levels of risk.

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 proposed revisions to the Office of Internal Audit Policy and Charter.

5. Discussion Items

5.1 Office of University Compliance and Integrity Quarterly Report

Ms. LaPorta indicated that the third quarter prioritized monitoring and determining necessary institutional response to executive orders and federal agency guidance. She commented that the Office of Compliance gathered the information necessary to review and determine reportable gifts and contracts for both the state and federal reports that were submitted in late January. She noted that the University's Report on Foreign Travel to Countries of Concern will be shared with the Board of Trustees via memo in July listing any FIU work-related travel to countries of concern over the past year. Ms. LaPorta remarked that the Office of Compliance collaborated with FIU Global to assess international travel compliance and implemented system and process improvements based on the findings. She mentioned that the Office of Compliance also worked with leadership in the Herbert Wertheim College of Medicine to redesign and re-prioritize the University's health affairs compliance program to align with the changes that will take place with the Baptist partnership. Ms. LaPorta stated that Mr. Ernesto Rodriguez has joined the Office of Compliance as Foreign Influence Compliance Manager.

5.2 Office of Internal Audit Status Report

Mr. Williams presented the Office of Internal Audit Status Report, reporting on the following recently completed audits: continuous auditing of selected processes for the period of April 1, 2024 through June 30, 2024; IT vendor management; and background checks for those working with at-risk individuals. He noted that the continuous auditing of selected processes focused on certain specific areas of concern to identify anomalous transactions and red flags. Mr. Williams commented that the results included one (1) employee with a related party transaction of \$9,200 who did not disclose the relationship in an Outside Activity/Conflict of Interest form and one (1) former employee improperly reimbursed travel expenses of \$335 that were paid for with a University purchasing card. He added that the process owners informed the Office of Internal Audit of their plans of action to address the issues identified.

Mr. Williams stated that the audit pertaining to IT vendor management concluded that 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. He added that the audit identified a few control activities that would strengthen this function further and offered three (3) recommendations. Mr. Williams indicated that the Office of Internal Audit evaluated the effectiveness of the University's background check process for those individuals working with minors and vulnerable populations. He noted that 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-risk individuals included required safeguards. Mr. Williams pointed out that the audit confirmed that the University's background check policy aligns with applicable statutes and regulations. He further stated that the audit 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. He commented that eight (8) recommendations were offered.

Mr. Williams noted that there are seven (7) audits in various stages of completion. He pointed out that the Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, abuse, and mismanagement. He added that since the Committee's last meeting, the Office of Internal Audit has received six (6) such complaints and nine (9) complaints were closed out. Mr. Williams noted that the Office of Internal Audit completed an investigation into activities related to summer camps operated by current and former FIU Athletics staff members.

6. New Business

6.1 Office of Internal Audit Discussion of Audit Processes

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

7. 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, June 12, 2025, at 9:44 AM.

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University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Fourth Quarter 2024-2025

September 18, 2025





FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES
Audit and Compliance Committee
September 18, 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 fourth quarter of FY 2024 - 2025 (April-June).

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

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

2. Standards of Conduct and Policies

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

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.
- Began development of Federal and State Foreign Gift and Agreement Reporting Procedure.

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.
- 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 310 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 1,553 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, 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.
- Worked with HR and Graduate School to gather information and provide guidance regarding hiring of foreign nationals.
- Met with Internal Audit and responded to foreign influence data and information requests. Met with key stakeholders to discuss potential findings and respond to recommendations.
- Met with FIU Global to conduct International Travel compliance assessment.
- 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.
- 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) review processes to develop a framework for when restricted party screenings should be performed based on a risk-based approach.
- Met with FIU Global and the Office of the Controller to discuss processes in place during the fiscal year-end travel module system shutdown in order to ensure proper controls are in place to address travel during that time along with additional communications to be sent out to those with open TARs. Distributed notifications to individuals with open international TARs to additionally notify them of the shut down and encourage them to finalize their TARs before the module would no longer be available.
- Reviewed international travel training with FIU Global and discussed next steps for creation of the training in the FIU Develop platform. Met with FIU Develop and FIU Global to discuss next steps in creation of the training on the platform.
- Worked with OGC and ORED to address specific foreign influence risks.

Participation in Task Forces, Committees and Other Compliance-Related Initiatives
<p>The Compliance Office continues to lead and/or participate in several task forces, committees and initiatives including, but not limited to:</p> <ul style="list-style-type: none">➤ 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 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
- 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 Meetings on various NCAA compliance and University policy issues.
- 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 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

- Scheduled Rules Education with Home College Advisors.
- Collected and reviewed practice logs.
- Updated participation logs.
- Attended athletics teams practice (four teams per week).
- Implemented Athletics Institutional Brand Awareness (“IBA”) Awarding Procedures.
- Prepared NCAA Sport Sponsorship and Demographic Report.
- Onboarded new Athletics Compliance Platform.
- Completed Annual Compliance Report.
- Submitted FIU Annual Probationary Report to NCAA Committee on Infractions.
- Completed NCAA Revenue Distribution Form.
- Presented at Summer NCAA Oversight Committee Meeting.
- Worked with the OGC and Athletic Department leadership to monitor changing legal landscape for Division I Athletics.

Health Affairs Compliance

- Participated in the Cyber Briefing.
- Met with Faculty Practice leadership regarding Privacy Monitoring Process.
- Attended the Privacy Compliance Committee Meeting.
- Attended the Privacy Monitoring training.
- Attended the Privacy Community & Advisory Group Meeting.
- Initiated work on HIPAA Privacy Module training updates.
- Participated in the Alcohol and Other Drug Policy Subcommittee Meeting.
- Conducted investigations and inquiries into privacy and security concerns.
- Effectuated HIPAA Privacy Rule training updates.
- Participated in AI in Healthcare Discussion with consultant.
- Reviewed contracts and MOUs for applicability of Business Associate Agreements.
- Presented at HIPAA Steering Committee Meeting.
- Attended Meeting of the Board of Directors for the FIU Children’s Alliance for Research and Education.
- Met with OGC regarding legal review and approval for policies and procedures.
- Conducted new contract reviews.

Oversight and Accountability
<ul style="list-style-type: none">➤ 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
<ul style="list-style-type: none">➤ Made substantive updates to FIU’s Employee Code of Conduct to reflect legislative and executive changes.
Compliance Office Planning
<ul style="list-style-type: none">➤ 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.➤ Attended annual Higher Education Conference for professional development of compliance team members.
STANDARDS OF CONDUCT & POLICIES
<p>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.</p>
2024-2025 Policy Development Process
<ul style="list-style-type: none">➤ 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 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.➤ Met with Information Technology to demo the new policy library configuration.➤ Worked with key stakeholders to develop new hazing policy in response to changing statutory requirements.

Risk Management approach to University Policies
<ul style="list-style-type: none">➤ 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
<ul style="list-style-type: none">➤ 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
<p>The Office of University Compliance ushered the following policies through the Policy Framework endorsement process:</p> <ul style="list-style-type: none">➤ 2370.006 Rights and Responsibilities for Research Data and Other Research Property➤ 1710.001 Equal Employment Opportunity Policy Statement➤ 340.050 Articulation➤ 1705.010 Recruitment and Selection
TRAINING, EDUCATION & COMMUNICATIONS
<p>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.</p>
2024-2025 Annual and Scheduled Training, Education, and Communication
<p>Designed, developed, launched, and escalated eight compliance Policy Acknowledgement/Training Campaigns to University faculty and staff including:</p>

- FIU Clery Act Basics Training
 - 99.80 % completion rate
- FERPA Basics
 - 99.66 % completion rate
- Reporting of Child Abuse: Your Mandatory Obligations – fall campaign
 - 100 % completion rate
- Reporting of Child Abuse: Your Mandatory Obligations – spring campaign
 - 100 % 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
 - 100 % completion rate
- Employee Code of Conduct
 - 99.73 % 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: 3,184
- HIPAA Cluster 2: Notice of Privacy Practices
 - Rolling enrollment
 - Employees trained: 989
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends and Others, Minimum Necessary, and Sanctions
 - Rolling enrollment
 - Employees trained: 303
- HIPAA Cluster 4: Psychotherapy Notes
 - Rolling enrollment
 - Employees trained: 153

- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
 - Rolling enrollment
 - Employees trained: 44
- HIPAA Cluster 6: Marketing, Sale, Fundraising and Media
 - Rolling enrollment
 - Employees trained: 53
- FERPA Basics
 - Rolling enrollment
 - Employees trained: 1,861
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 6,814
- Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 9
- Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 27
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 13
- FIU Clery Act Basics
 - Open for self-enrollment
 - Employees trained: 852
- Employee Code of Conduct
 - Open for self-enrollment
 - Employees trained: 1006
- Alcoholic Beverages Regulation
 - Open for self-enrollment
 - Employees trained: 30

<div><div><div>➤ Reporting of Child Abuse: Your Mandatory Obligations<ul style="list-style-type: none">○ Open for self-enrollment○ Employees trained: 867</div><div>➤ Preventing Identity Theft by Detecting Red Flags<ul style="list-style-type: none">○ Open for self-enrollment○ Employees trained: 134</div></div><div><div>Conducted live New Employee Experience Compliance and Ethics Training Bi-Weekly</div><div>Communications Campaigns and Coordination with Key Stakeholders:</div><div><div>➤ Issued compliance notification regarding International and U.S. Territories Shipping/Mail Reviews, Approval, and Process</div><div>➤ Issued compliance notification regarding Mandatory Reporting of Child Abuse, Abandonment and Neglect</div></div></div></div>
<div><div>Training and Education Program Activities</div><div><div>➤ 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).</div><div>➤ Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.</div><div>➤ Managed eight (8) training courses and policy acknowledgment campaigns, through escalation.</div><div>➤ Worked with FERPA Committee to communicate requirements regarding FERPA's application in various educational contexts.</div><div>➤ Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.</div><div>➤ Worked with Prohibited Expenditures (PE) Workgroup to monitor PE email, respond to questions, and offer support and resources.</div><div>➤ Updated campaign communications plan for FY2024-2025 training and communications.</div><div>➤ Begin revisions and updates to mandatory compliance training for new fiscal year.</div><div>➤ Create guidance document for Form-1 filers.</div></div></div>

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 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.
- Developed 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.
- Researched State Ethics opinions related to potential conflicts of interest escalated to the Office of Compliance.
- Met with assessment providers to perform an assessment of the University's compliance program, in accordance with BOG regulation that requires an evaluation of the program every five years.
- Met with the Academic and Support Services team regarding the Administrative Assessment Micro-credential for the Compliance team.
- Met with our third-party compliance consultant to discuss potential opportunities for oversight and tracking of regulatory requirements.
- Participated in three (Foreign Influence, Background Checks and Prohibited Expenditures) audits.
- Met with the OGC and IT to assist in implementing security labels and data classification standards to FIU emails.
- Participated in due diligence vetting process for third party events at the stadium.
- Utilized third party consulting service provider to initiate assessment of compliance program. Met as a team to complete the information request required as part of the assessment.
- 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
<ul style="list-style-type: none"> ➤ HIPAA review of patient privacy monitoring reports ➤ Fourth 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
<ul style="list-style-type: none"> ➤ <u>Outside Activities/Conflict of Interest Disclosure Process</u> - 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. ➤ <u>Ethical Panther Hotline Case Review</u> - 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. ➤ <u>Travel Authorization Monitoring</u> - 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 travel authorizations, foreign travel considerations and export control approvals that were escalated for further review. ➤ <u>External Compliance Requests or Investigations</u> - Continued to provide support, coordination, and oversight of external inquiries into compliance with federal and state laws and NCAA requirements. ➤ <u>Participation in Task Forces, Committees and Other Compliance Initiatives</u> - 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. ➤ <u>Partnership and Coordination with Internal Audit</u> - 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. ➤ <u>Compliance Requirements Matrix</u> - 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. ➤ <u>Risk Assessment</u> - 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. ➤ <u>Export Control Visual Compliance Screenings</u> - Conducted 310 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 five (5) 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 19 compliance items within this reporting period.

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 43 open reports through the end of June (including 48 new reports from April – June), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources and the Office of Civil Rights Compliance and Accessibility to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar 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.
- Initiated transition to new Hotline provider.

Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct
<ul style="list-style-type: none">➤ 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
<p>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.</p>
Risk Management Activities
<ul style="list-style-type: none">➤ 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.➤ 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.

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Office of Internal Audit Status Report

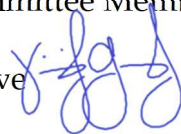
September 18, 2025



Office of Internal Audit

Date: September 18, 2025

To: Board of Trustees Audit and Compliance Committee Members

From: Vivian Gonzalez, Interim Chief Audit Executive 

Subject: OFFICE OF INTERNAL AUDIT STATUS REPORT

I am pleased to provide you with this quarterly status update on our Office's activities since our last update to the Board of Trustees Audit and Compliance Committee on June 12, 2025.

Projects Completed

Audit of Selected Operations and Partnerships (Herbert Wertheim College of Medicine) (June 12, 2025)

We have completed an audit of selected operations and partnerships in effect at the Florida International University Herbert Wertheim College of Medicine (HWCOM) for the period of January 1, 2024, through December 31, 2024. In summary, we concluded that HWCOM has established safeguards and protections against liabilities stemming from the relationship with the American University of Antigua College of Medicine (AUA). Overall, the program's internal controls and processes tested were found to be effective. Our audit identified a few opportunities for improvement related to the AUA-Affiliation Agreement and malpractice liability insurance requirements for non-AUA international medical students that need the attention of HWCOM's leadership. We offered three recommendations, which Management has agreed to implement. Controls could be strengthened by implementing the following:

- Amending the AUA-Affiliation Agreement to include a provision addressing force majeure and to reflect the correct minimum credit requirement for student admission.
- Communicating to non-AUA international medical students that the insurance policy must list FIU as the certificate holder.

Audit of Foreign Influence Regulatory Compliance (June 30, 2025)

We have completed an audit of foreign influence regulatory compliance for the period of July 1, 2023, through November 30, 2024. In summary, we concluded that the University has implemented procedures for screening foreign researchers and approving and monitoring international travel covered by F.S. 1010.35 and 1010.36 and BOG Regulation sections 9.012(5) and 9.012(6). We found that the University's procedures and practices complied with the requirements of F.S. 1010.36 and BOG Regulation 9.012(6). However, we found instances of non-compliance with satisfying some requirements for screening foreign researchers as prescribed by F.S. 1010.35 and BOG Regulation 9.012(5). Additionally, although not representing non-compliance with the requirements of the aforementioned statutes and regulation sections, we also identified instances of non-compliance with University's policies and procedures that may impact their operating effectiveness and provide opportunities for process improvements. We offered 11 recommendations including the following:

- Modify the screening workflow and procedures to confirm consistency of the applicant's entries in the application, including response to the Foreign Influence Question, and the supporting documents.
- Verify all required education and the 10 most recent years of employment information while screening covered applicants.
- Ensure foreign influence screenings are completed by ORED and HR prior to onboarding a new hire.
- Ensure travel authorization requests are timely submitted and fully approved prior to employee travel and before any expenses are incurred in accordance with the University's travel policies and procedures.
- Ensure travelers timely submit and include all required disclosures on expense reports, regardless of whether expenses were incurred in accordance with the University's travel policies and procedures.

Audit of Prohibited Expenditures Prevention and Detection Controls (June 30, 2025)

We have completed an audit of prohibited expenditures prevention and detection controls for the period of July 1, 2024, through December 31, 2024. In summary, we concluded that the University complies with BOG Regulation 9.016, in all material respects. We found that the University has implemented multiple layers of controls for preventing and detecting prohibited expenditures and to support compliance with BOG Regulation 9.016. During our audit, we identified opportunities to enhance current processes, which resulted in two recommendations, which Management has agreed to implement. Current processes can be enhanced by implementing the following:

- Identify and deactivate inactive or obsolete departments within PantherSoft.
- Coordinate with relevant departments to ensure active social media accounts that are managed by dismantled departments are removed and outdated website references are updated.

**Continuous Auditing of Selected Processes for the Periods
July 1, 2024, through September 30, 2024 (June 30, 2025) and
October 1, 2024, through December 31, 2024 (August 1, 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 the regular, systematic review of processes and controls to identify opportunities for improvement and to ensure compliance with policies and regulations. Through this process, we focus on 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 July 1, 2024, and September 30, 2024 and October 1, 2024, and December 31, 2024, respectively, 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.

**Examination of Florida International University Department of Parking and
Transportation’s Compliance with Contract Number HSMV-0059-25 (August 1, 2025)**

We have completed an examination of the Florida International University Department of Parking and Transportation’s (“Parking”) compliance with Contract Number HSMV-0059-25 as of August 1, 2025. Our examination did not identify any material weaknesses or significant deficiencies regarding the assertions subject to this review. The two deficiencies detected during the examination were deemed to be inconsequential and were fully remediated by Parking management prior to the completion of our examination fieldwork. Details of these deficiencies and the corresponding corrective actions were communicated in a separate letter to management dated August 1, 2025.

Notwithstanding our findings, we concluded that the assertions made by the management of Parking that appropriate internal controls are in place to protect data provided pursuant to the Contract from unauthorized access, distribution, use, modification, or disclosure, and policies and procedures in place during the examination period were approved by a Risk

Management IT Security Professional and meet the requirements listed in the Contract, were in accordance with the criteria listed in the Contract, in all material respects.

**Examination of Florida International University Office of Admissions' Compliance
with Contract Number HSMV-0035-23 (August 22, 2025)**

We have completed an examination of the Florida International University Office of Admissions' ("Admissions") compliance with Contract Number HSMV-0035-23 as of August 22, 2025. Our examination identified significant deficiencies regarding the assertions subject to this review. We communicated the four deficiencies detected during the examination to Admissions' management, who corrected the deficiencies prior to the completion of our examination fieldwork and enacted measures to prevent recurrence.

Notwithstanding our findings, we concluded that Admissions management's assertions that appropriate internal controls over personal data are in place to protect the personal data provided pursuant to the Contract from unauthorized access, distribution, use, modification, or disclosure are in accordance with the criteria listed in the Contract, in all material respects, as of August 22, 2025.

**Audit of Research Integrity
(August 26, 2025)**

We have completed an audit of research integrity for the period of January 1, 2024, through December 31, 2024. The audit assessed the adequacy of the processes within the Office of Research and Economic Development (ORED) for identifying, reporting, and investigating potential violations of research integrity, ensuring alignment with University policies and applicable federal regulations and guidelines. In addition, we reviewed the procedures in place to ensure that research funding is properly processed through ORED.

There were no adverse audit findings. Our audit determined that ORED's internal controls and procedures are designed well and are operating effectively to evaluate and investigate potential violations related to research integrity. Additionally, we confirmed that ORED provides guidance to the University community to ensure research funding is processed through ORED for oversight and management, in accordance with established procedures.

Work in Progress

The following ongoing audits are in various stages of completion:

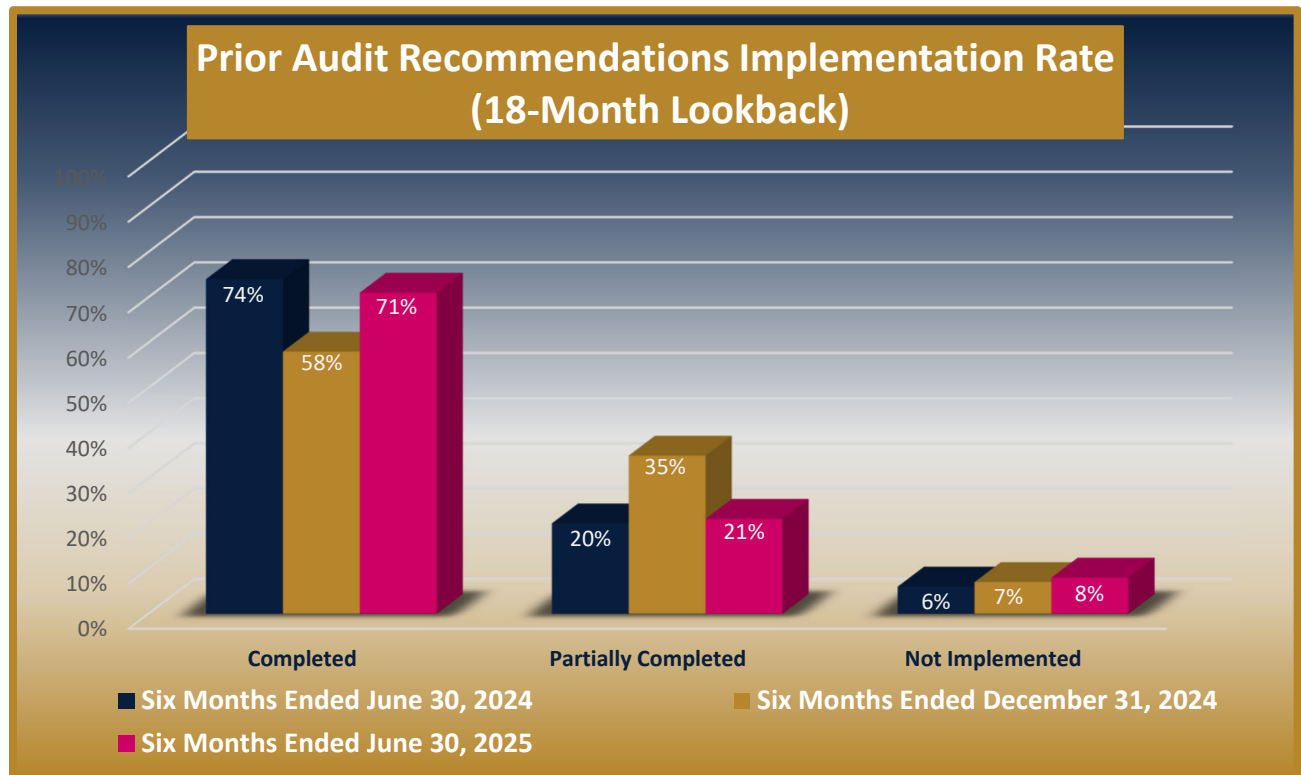
<u>Ongoing Engagements</u>	
Audits	Status
Active Directory Management	Fieldwork in progress
Continuous Auditing	Fieldwork in progress
COVID-19 Financial Assistance Compliance	Planning
Follow-up of Prior Audit Recommendations	Fieldwork in progress
Jeanne Clery Act Compliance	Planning
Performance-Based Funding Metrics Data Integrity	Planning
Sponsored Research Financial Operations	Fieldwork in progress
Student Health Center Services Operations	Planning
Advisory	Status
FIU and Baptist Health of South Florida Master Affiliation Agreement	Draft report

Prior Audit Recommendations Follow-Up Status Report

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

Since our last report to the Committee on management's progress towards completing past audit recommendations, there were 97 recommendations due for implementation as of June 30, 2025. Through our validation process, we have concluded that 69 of said recommendations (71 percent) were completed, 20 (21 percent) were partially implemented, and 8 (8 percent) were not implemented by their expected due date. The chart below shows

18-months lookback data of the rate of implementation of prior audit recommendations. A list of outstanding recommendations along with their revised plans of action and due dates is presented in the table starting on page 8.)



The following graphs display an aging of outstanding audit recommendations as of June 30, 2025, as reflected in the Platform, indicating the number of days delayed for those recommendations past due and the number of days remaining before due for implementation for recommendations with a revised due date.

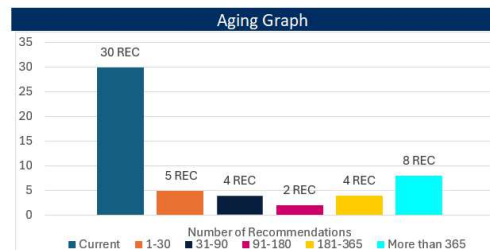


Office of
Internal Audit

Aging of University Audit Recommendations



Outstanding Recommendations Statistics by Original Due Date		
Number of Days Past Due	Number of Recommendations	Average Complexity
Current	30	2.20
1-30	5	3.00
31-90	4	2.25
91-180	2	1.50
181-365	4	2.00
More than 365	8	2.13

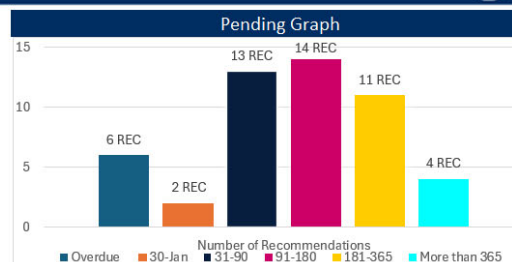


Office of
Internal Audit

Pending University Audit Recommendations



Outstanding Recommendations Statistics by Revised Due Date		
Days Remaining	Number of Recommendations	Average Complexity
Overdue	6	2.67
30-Jan	2	1.00
31-90	13	1.85
91-180	14	2.36
181-365	11	2.36
More than 365	4	3.25



AUDIT RECOMMENDATIONS FOLLOW UP
January 1, 2025 – June 30, 2025

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented	Not Implemented
Background Checks for Those Working with At-Risk Individuals	3	3		
Controls Over Protected Information	7	7		
FIU Foundation Pledges Receivable and Collection	1	1		
Foreign Influence Regulatory Compliance	6	6		
IT Vendor Management	3	3		
Physician Assistant Program – IT Controls	9	9		
Post-Tenure Faculty Review Process	1	1		
Prohibited Expenditures Prevention and Detection Controls	1	1		
Selected Operations and Partnerships	1	1		
South Beach Wine and Food Festival Operations	1	1		
Campus Safety	10	6	2	2
Capital Construction Project Administration and Funding	4	3	1	
College of Arts, Sciences & Education Internal Controls	1		1	
Cybersecurity Prevention and Detection	2	1	1	
Digital Brand Management	4	1	1	2
Facilities Assessment and Deferred Maintenance	2	1	1	
Grading Integrity Management	27	18	8	1
Natural Disaster Preparedness and Response	2		2	
Panther Tech Operations	1			1
Payments to Separated Employees	9	6	3	
Performance-Based Funding and Preeminent Metrics Data Integrity (2024)	2			2
Totals	97	69	20	8
Percentages	100%	71%	21%	8%

MANAGEMENT RESPONSES TO OUTSTANDING AUDIT RECOMMENDATIONS WITH REVISED TARGET DATES

Campus Safety

(Confidential Report; exempt from public records)

1. Four audit recommendations (Recommendations #1.2, #1.3, #2.1, and #5.1) are at different stages of implementation and pending completion as of June 30, 2025.^{1,2}

Capital Construction Project Administration and Funding

1. Audit Issue: Change Order Reporting (Recommendation #4.1)

Recommendation:

Working through the Office of the President and the Office of General Counsel, initiate a discussion with the Board of Trustees to consider commissioning a general review of the President's Powers and Duties Resolution in order to ensure that the level of reporting desired by the Board of Trustees is achieved, including an assessment of the level of reporting of change order activity and other construction activities.

Action Plan to Complete:

The updated delegations were initially scheduled for the June 12th BOT meeting; however, following the resignation of the BOT Chair, senior leadership decided to remove the item to allow the new Chair to be fully briefed. There are plans to present this item at the September BOT meeting.

Original Target Date: June 12, 2025

New Target Date: September 30, 2025

College of Arts, Sciences & Education Internal Controls

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

Recommendation:

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

¹ Recommendation #1.3 was subsequently implemented on August 7, 2025.

² Recommendation #2.1 was subsequently implemented on August 20, 2025.

Action Plan to Complete:

February 2025 Update - The user brought a few more iPads to our office. I uploaded the excel sheet with a new tab. We currently only have to add about 22 iPads. We have added seven iPads to JAMF today. The user will continue bringing more as she receives them.

January 2025 Update - We have slowly been adding the iPads to JAMF. They are already on the Device Enrollment Program (DEP). I have attached an updated excel sheet named iPads Missing JAMF - Updated January 2025, to show that we have added a few more iPads to JAMF. However, as mentioned, this will take months since the iPads are loaned to users for research. With the iPads added to DEP, when the user wipes the iPad, it will get the CASE Mobile Device Management (MDM), and that will automatically add the iPad to JAMF. The iPads are brought in to us to be enrolled whenever they are returned.

June 2024 Update - The iPads have been added to School.apple.com, which is the initial step for JAMF. The iPads are currently being used for research at participants' houses. The CCF technician is working on getting the iPads added to JAMF. However, this can only be done when the participant returns the iPads after their research. The projects take a few weeks to a few months to complete per family. This will be an ongoing process but will provide an update in two months.

Original Target Date: August 24, 2023

New Target Date: March 16, 2026

Cybersecurity Prevention & Detection Controls – Ransomware (Confidential Report; exempt from public records)

1. One audit recommendation (Recommendations #3.8) is pending completion as of June 30, 2025.

Digital Brand Management

1. Audit Issue: Compliance with University Policy (Recommendation #1.1)

Recommendation:

Implement a schedule to review and update the Policy to align with evolving business needs and technological advancements.

Action Plan to Complete:

The latest draft of the updated Digital Communications Standards Policy is currently under final approval before publication. Our updated timeline for implementation is Fall 2025.

Original Target Date: September 1, 2023

New Target Date: November 21, 2025

2. Audit Issue: Compliance with University Policy (Recommendation #1.3)

Recommendation:

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

Action Plan to Complete:

SCGEA met with Division of IT to collaborate on the updated policy and centralization of the launch process, the latter of which we will include as an operational standard. Our updated timeline for implementation based on our conversation with Division of IT is December 2024.

December 17, 2024, Update: We met with Division of IT earlier in the semester, and we had hoped to have ironed out a new process, but we have not been able to reconnect with the team. We are continuing to find the best solution for centralizing the process of starting and launching websites. We have agreed in principle to run new web projects through SCGEA and require SCGEA approval for launch. We are working on mechanizing that process. Our updated timeline is March 2025.

Original Target Date: August 1, 2024

New Target Date: March 3, 2025

3. Audit Issue: Social Media (Recommendation #2.2)

Recommendation:

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

Action Plan to Complete:

Policy is drafted; we are finalizing the process.

July 31, 2025, Update: On April 7th, the draft policy was presented briefly to the Executive Committee for feedback. It is now going through final revisions to the draft policy before submitting for official review and publication.

December 17, 2024, Update: SCGEA and Division of IT are scheduled to have a follow-up meeting on December 18th to review the draft policy and discuss the next steps.

Original Target Date: April 1, 2024

New Target Date: September 30, 2025

Facilities Assessments & Deferred Maintenance

1. Audit Issue: Policies, Procedures, and Controls (Recommendation #3.1)

Recommendation:

Consider implementing a robust Construction Project Management System that encompasses all key processes of facilities management and is fully integrated with PantherSoft.

Action Plan to Complete:

We are requesting a time extension until September 1, 2026, to complete this audit recommendation. When we submitted our initial response, there were many unknowns, hence only estimated timelines were provided. Since then, significant progress has been made:

- Finalized OCMS requirements
- Received and reviewed all proposals
- Conducted vendor presentations
- Completed Committee deliberations
- Completed the selection process, selecting e-Builder
- Obtained BOT approval on June 12, 2025

The following steps remain pending:

- Kick-off: August 25, 2025
- Discovery (3 months): Requires full commitment from the core team for at least two full days per week. This must be the team's top priority, with all other work set aside.
- Design (3.5 months)
- Configuration and Testing (4.5 months)
- Training (1 month)
- Go-Live: September 1, 2026

Original Target Date: April 30, 2025

New Target Date: September 1, 2026

Grading Integrity Management

1. Audit Issue: Policies, Procedures, and Controls (Recommendation #2.1)

Recommendation:

Develop comprehensive departmental procedures for all grade change processes administered by the Office of the Registrar, and review and update existing policies, procedures, forms, and websites to ensure consistency with current practices and any permitted deviations.

Action Plan to Complete:

The full implementation of this will take additional time, and we will need to go through the administrative and Faculty Senate processes to make the corresponding updates to policies and work with the COL and HWCOM. The Faculty Senate does not meet during the summer months; therefore, we need a date change to implement this recommendation until 10/31/2025. Please note that updating procedures, forms, and websites is always an on-going process. Our office does have several internal processes that were created beginning back in April of 2024. Documents are attached accordingly for: NC Grade Process, Manual Grade Change Process, Grade Change Internal Office Audit Process [not included in this reporting document to the BOT]. Updates occur to these documents as needed.

Original Target Date: April 30, 2025

New Target Date: October 31, 2025

2. Audit Issue: Policies, Procedures, and Controls (Recommendation #2.2)

Recommendation:

Collaborate with the Office of Faculty Leadership & Success to update the Faculty Handbook so that it includes pertinent information related to grade change processes.

Action Plan to Complete:

- a. Revisions to the 2024-25 Faculty Handbook were made as stated and completed by 2-14-2025.
- b. Updates are on pages 45-47. Pages 45-46 include NC grade information and page 47 states the IN grade and grade change information and corresponding links. A process is now in place for the Office of the Registrar and the Office of Faculty Leadership to review the handbook for any corresponding updates every summer before publishing for the following Fall.
- c. Some additional edits were made pg. 48 - 50 for clarity in the Saving Instructional Records, Plagiarism and AI Detection, and Forgiveness Policy sections. Also, some broken links were updated.
- d. Updated 3-4-2025: Based on two additions that were recommended and discussed with OIA, this has been changed to partially implemented.
- e. Faculty Handbook: The handbook will include a stand-alone section for general grade changes that will provide further clarity as to when grade changes may be requested (other than IN grades) and make it easier to locate within the document. Based on the current timing this will be added to the 2025-26 handbook roll-out. The faculty handbook will be reconfigured and updated completely to be consistent internally throughout the handbook and other University documents. Expected completion Date: August 1, 2025.
- f. FIU Chairs Handbook: This document is in progress, but since it is being created for the first time and includes many areas of guidance and information,

the grade change portion cannot be published until the entire handbook is ready. Expected completion date: September 30, 2025.

Original Target Date: February 15, 2025

New Target Date: September 30, 2025

3. Audit Issue: Polices, Procedures, and Controls (Recommendation #2.4)

Recommendation:

Collaborate with HWCOT's Academic Affairs Office to update the Faculty Handbook so that it includes pertinent information related to grade change processes.

Action Plan to Complete:

An HWCOT change of grade policy and procedure was approved on 6/27/25. The document has been shared with Faculty Affairs to be included in the HWCOT Faculty Handbook. However, the Faculty Handbook is currently undergoing revisions and has not been published. I expect the handbook will be published by our accreditation site visit on 10/27/25.

Original Target Date: July 1, 2025

New Target Date: October 27, 2025

4. Audit Issue: Change or Correction of Grade Policy Compliance (Recommendation #3.4)

Recommendation:

Process grade changes in accordance with FIU Policy 340.085 Change or Correction of Grade.

Action Plan to Complete:

- a. HWCOT has approved and implemented a DocuSign change of grade process. Faculty and staff have been trained on the new process. The link to the Change of Grade PowerForm can be found in the training material.
- b. Per the University Registrar, "Updates to FIU Policy 340.085 will take additional time since we will need to go through the administrative and Faculty Senate processes to make any changes. The Faculty Senate does not meet during the summer months; therefore, we need a date change to implement this recommendation to 10/31/2025. We will also be updating any corresponding procedures, forms, and websites."

Original Target Date: July 1, 2025

New Target Date: October 31, 2025

5. Audit Issue: No Credit Grade Policy Compliance (Recommendation #4.1)

Recommendation:

Ensure NC grades are applied in accordance with FIU Policy 1360.050 No Credit (NC) Grade.

Action Plan to Complete:

As previously stated, NC grades are currently applied in accordance with FIU Policy 1360.050 No Credit (NC) Grade. While in the process of making the clarifying changes as stated, the Florida Department of Education and BOG, made significant changes to the UCC/General Education courses effective Summer/Fall 2025. Therefore, we need to re-review the NC grades policy within the context of the UCC courses and additional courses. This will take additional time, and we will still have to go through the administrative and Faculty Senate process to make the corresponding updates. As stated in the NC Policy statement: “. . . in any University Core Curriculum (UCC) course and approved additional courses taken within one year of their first enrollment date, or while enrolled as a dual enrollment student.” Policy #340.280 - The University Core Curriculum is also in the process of being updated, which affects the NC policy. This updated policy was just approved by the APPC; it goes to Faculty Senate Steering Committee on June 3rd and Faculty Senate on June 10th. Thereafter, we will be updating the NC process policy, which will go to Faculty Senate at the beginning of the next academic year. The Faculty Senate does not meet during the summer months. We need a date change to implement this recommendation to 10/31/2025 to account for all these changes. I have attached the UCC/General Education changes that are forthcoming, including websites with this information [not included in this reporting document to the BOT].

Original Target Date: April 30, 2025

New Target Date: October 31, 2025

6. Audit Issue: Incomplete Grade Policy Compliance (Recommendation #5.2)

Recommendation:

Provide training on the IN-Grade Policy and accompanying form requirements.

Action Plan to Complete:

The Office of Faculty Leadership & Success has been actively working on this and is currently creating scripts for the training videos with the team from FIU Online. Due to competing priorities, this will be fully implemented by the end of Summer, in time for the Fall term 2025.

Original Target Date: April 30, 2025

New Target Date: August 30, 2025

7. Audit Issue: In Progress Grade Change Compliance (Recommendation #6.1)

Recommendation:

Collaborate with the University Graduate School to create and distribute guidelines that define the use and handling of IP grades, including the process for changing IP to P grades.

Action Plan to Complete:

UGS, the Registrar's Office, and the Academic Policy Office, have all been actively working on drafting a policy and procedure for IP grades; note this is new since this policy and procedure does not exist currently. The full implementation of this will take additional time since we will need to go through the administrative and Faculty Senate processes to create this policy and outline the process with the academic departments. The Faculty Senate does not meet during the summer months; therefore, we need a date change to implement this recommendation to 10/31/2025. We will also be updating any corresponding procedures, forms, and websites. The draft policy document and procedure are attached [not included in this reporting document to the BOT].

Original Target Date: June 30, 2025

New Target Date: October 31, 2025

8. Audit Issue: Academic Misconduct Grade Change Management (Recommendation #7.2)

Recommendation:

Regularly communicate with instructors to emphasize the importance of reporting allegations of academic misconduct and promptly updating grades following case resolution.

Action Plan to Complete:

We are currently working on scripts for videos with team from FIU Online.

Original Target Date: June 30, 2025

New Target Date: August 30, 2025

9. Audit Issue: Academic Misconduct Grade Change Management (Recommendation #7.3)

Recommendation:

Collaborate with the Office of the Registrar to ensure that a student's course grade reflects an IN grade while an academic misconduct matter is pending resolution.

Action Plan to Complete:

The Division of IT, in collaboration with SCAI and the Registrar's Office, will develop a dashboard on ImageNow that will streamline the weekly spreadsheet for Incomplete (IN) grades. This dashboard will assist in ensuring that all courses requiring an Incomplete (IN) are updated and for cases adjudicated by SCAI, that are Final Agency Action, are moved to a separate section on this dashboard. Until the new dashboard is created, the grade change process will continue as outlined in the Academic Integrity Standard Operating Procedure. Every week (1x/week), SCAI will send a list to the Registrar's Office to ensure any pending academic misconduct cases receive an Incomplete (IN) grade in the course. Once the Registrar's Office receives this list, any letter grades are updated accordingly (except for DR grades). The spreadsheet is then uploaded to a PantherSoft Query that can be accessed and reviewed by the SCAI team.

Original Target Date: June 30, 2025

New Target Date: June 30, 2025³

Natural Disaster Preparedness and Response

1. Audit Issue: Fire Extinguishers (Recommendation #1.1)

Recommendation:

Ensure that all required fire extinguisher inspections and service are timely completed.

Action Plan to Complete:

EH&S will have to extend the completion date due to budgetary complications. The fire extinguisher program has been unexpectedly removed from Auxiliary operations and placed into Education & General operations by the Department of Auxiliary and Enterprise Development. Unfortunately, this migration took place after the beginning of the Fiscal Year and Education & General is struggling to fund the operation since it is an unforeseen expense. We are currently servicing the fire extinguishers with whatever money is available to do so. Furthermore, our department continues to experience staffing limitations and external factors that have significantly impacted progress. At present, this effort is being carried out by one part-time employee supported by federal work study students. We are actively working to hire a full-time Fire Safety Coordinator who will help with this compliance item. Additionally, we have encountered substantial delays and operational hindrances stemming from jurisdictional and procedural interference by the State Fire Marshal's Office, which have further complicated and impeded our ability to meet the original timeline.

Original Target Date: April 15, 2024

New Target Date: December 31, 2025

³ This recommendation was subsequently implemented on August 1, 2025.

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

Recommendation:

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

Action Plan to Complete:

Inspection management solution is live and partially implemented, however, this recommendation cannot be fully implemented until Recommendation 1.1 has been completed. Campus Optics is the platform that is being used to track fire extinguisher compliance within the Department. The Director of EH&S is expected to meet with the Office of Internal Audit to evaluate the program for Recommendation compliance.

Original Target Date: January 31, 2024

New Target Date: August 31, 2025

Panther Tech Operations

1. Audit Issue: Revenue Recognition (Matching Principle) (Recommendation #2.1)

Recommendation:

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

Action Plan to Complete:

Requesting an additional extension for the Controller's Office to provide a solution for this finding that will be useful for Panther Tech and not interrupt other Auxiliary Business practices. Currently a new process is being developed and will need to be tested to make sure it remediates this finding. Developing a new process takes time so we are asking for an extension.

Original Target Date: August 1, 2024

New Target Date: September 30, 2025

Payments to Separate Employees

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

Recommendation:

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

Action Plan to Complete:

July 30, 2025: A comprehensive legal and operational review of FIU Policy 1710.280 Separations from Employment was completed by June 30, 2025. The Policy will be aligned with Florida Statutes Section 215.425 by September 15, 2025.

Original Target Date: February 15, 2024

New Target Date: September 15, 2025

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

Recommendation:

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

Action Plan to Complete:

The Office of the General Counsel and Human Resources has updated the policy to address employment contracts and will continue to process the updated policy for final approval.

Original Target Date: February 15, 2024

New Target Date: June 30, 2025⁴

**3. Audit Issue: Separation From Employment/Transfer Clearance Form
(Recommendation #4.4)**

Recommendation:

Provide Supervisors/Department Heads with training on the Separation from Employment/Transfer process. Then, monitor the completion of key components to identify areas of improvement and accountability.

Action Plan to Complete:

DHR is still in the process of developing an on-line training course that Supervisors/Department Heads will be able to take on demand and will allow central HR to track completion rates.

Original Target Date: November 14, 2024

New Target Date: June 30, 2025⁵

⁴ A new target date of September 30, 2025, was subsequently provided for this recommendation.

⁵ A new target date of October 31, 2025, was subsequently provided for this recommendation.

Performance-Based Funding and Preeminent Metrics Data Integrity (2024)

1. Audit Issue: Recommendation Data Accuracy Testing – Performance-Based Funding Metrics (Recommendation #1.1)

Recommendation:

Partner with the Office of Admissions to identify pertinent admissions data that influence PBF program logic and metrics to collectively establish guideposts that the Office of Admissions may then utilize to proactively monitor data input accuracy for critical fields. This may include developing a data literacy training that serves as a reference for relevant staff.

Action Plan to Complete:

1. Identify pertinent admissions data that influence PBF program logic and metrics.
2. Work collaboratively to establish best practices for ensuring data input.
3. Create training materials and quiz.
4. Convert training module into FIU Develop Course.

Original Target Date: June 20, 2025

New Target Date: June 20, 2025⁶

2. Audit Issue: Recommendation Data Accuracy Testing – Performance-Based Funding Metrics (Recommendation #1.2)

Recommendation:

Collaborate with the PantherSoft team to review and update the program logic to ensure accurate reporting of the student's admission/readmission information (year, month, and type of student) and credits for courses being audited.

Action Plan to Complete:

1. Credits for courses being audited (done).
2. PantherSoft will be implementing a logic change for readmits that were initially admitted as B and got an AA degree from FIU to remain B and not U.
3. To address students who graduated and continue to take classes as non-degree, the AIM team will further review associated documentation to determine why logic was put into practice and determine if it remains necessary or should be revised.

Original Target Date: June 20, 2025

New Target Date: June 20, 2025⁷

⁶ This recommendation was subsequently partially implemented on July 2, 2025.

⁷ This recommendation was subsequently partially implemented on August 22, 2025.

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, abuse, and financial mismanagement. Since our last quarterly report to the Audit and Compliance Committee, we have received 14 complaints about wrongdoing and have evaluated their significance and credibility, and have triaged them. In addition, we have closed out 12 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.

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.



Plans for Implementing Civil Discourse Recommendations

Annual Update

September 2025

FIU's Preliminary Statement

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

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

Prior to the fall 2022 semester, FIU's President created a taskforce with representation from Human Resources, Strategic Communications, Office of the Provost, Office of Faculty Leadership and Success, Office of General Counsel and the Office of Compliance and Integrity. The taskforce is charged with periodic review, making recommendations for implementation, and reporting to administration. Co-leads of the task force held a planning meeting in January 2024 to add reminders to the Compliance Calendar Matrix in support of planned initiatives and set agenda items. As of fall 2024, the President has included language within the Fall Welcome Letter sent to all students, faculty, and staff highlighting the University's support for a culture of civil discourse. The full taskforce continues to meet annually, including in October 2024 and August 2025. The University Compliance & Integrity Office reports on an annual basis to the Board of Trustees on the status and activities of the taskforce.

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

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

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

Annually beginning in September 2022, FIU's Board of Trustees reviewed and endorsed the Board of Governors' Statement of Free Expression. (Board's Statement) and will again be asked to endorse the

Board's Statement and renew its ongoing commitment to the principles of civil discourse at the September 2025 Board of Trustees meeting. The Student Government Association (SGA) reviewed and endorsed the Board's Statement in the SGA's October 2024 meeting. SGA is, once again, planning to endorse the Board's Statement at its meeting scheduled for the third week in October 2025, which is in alignment with National Free Speech week. Beginning in June 2024, the Faculty Senate leadership approved a statement in support of free expression and civil discourse; the Faculty Senate did so again in June 2025 and plans to continue this process at their June 2026 meeting.

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

The FIU Board of Trustees conducted a thorough review, as required, and concluded their review at its meeting held on June 15, 2023, with no areas of concern identified. All new and amended policies since this review have been reviewed by the Office of Compliance to ensure consistency with the Board's Statement, the principles of free speech and civil discourse, and compliance with Florida Statutes.

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

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

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

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

FIU's Employee Code of Conduct serves as a governance document organized to tie Key University policies to FIU's values and incorporates a section on "Academic Freedom and Free Expression" which includes FIU's endorsement of the Board's Statement. The Code also links directly to the Board's Statement and to Florida Statutes Section 1004.097 – Free Expression on Campus. These concepts are also captured in FIU Regulation 110 Expressive Activities in Outdoor Areas on Campus. The Code was acknowledged by all employees and is introduced in the New Employee Experience (Orientation) and in ongoing training for employees. FIU Regulation 110 Expressive Activities in Outdoor Areas on Campus was amended by the Board of Trustees at its meeting in November 2024. The changes were made to further align the regulation with other University policies promoting civic discourse and clarified time, place, and manner

restrictions to curb disruptive conduct and create spaces for civil discourse in an ongoing and intentional manner.

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

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

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

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

To instill the importance of these principles, FIU has incorporated its clear support for the Board's Statement within various aspects of student and employee orientation programs. An official University-wide communication from the President is disseminated at the beginning of the fall semester to articulate FIU's support of the Board's Statement.

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

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

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

Several events took place during the 2024-2025 academic year.

The first event, a debate titled "Ecosystem vs. Economy: Can We Find Common Ground in South Florida's Growth?," took place on October 1, 2024. The discussion focused on the challenges of balancing environmental sustainability with economic development in South Florida. Moderated by John Stuart, Distinguished University Professor in the Department of Architecture and Associate Dean for Cultural and Community Engagement at the College of Communication, Architecture + The Arts, the panel featured Ron Magill (Environmentalism and Communications Director at Zoo Miami) and Timothy Archambault (Director of Americas for Oppenheim Architecture).

The second debate, "The TikTok Ban: A Debate on Government Regulation of the Net," was held on November 13, 2024. This event explored the role of government in regulating internet content,

examining the tension between content moderation and free speech on digital platforms. Panelists included Kevin Frazier (Assistant Professor at St. Thomas University College of Law), Ramya Krishnan (senior staff attorney at the Knight First Amendment Institute), and Aram A. Gavoort (Associate Dean for Academic Affairs at the George Washington Law School).

On March 3, 2025, the third event—a forum on artificial intelligence titled “Big Data, Big Brother: AI and the Future of Freedom”—addressed the implications of AI in governance and media. The debate focused on how to regulate AI technologies to safeguard democratic systems and individual agency. The discussion was moderated by Hannibal Travis, Professor of Law at FIU, and featured panelists Prianka Nair (Assistant Professor of Law and Director of the Disability and Civil Rights Clinic at Brooklyn Law School), David Rubenstein (James R. Ahrens Chair in Constitutional Law and Director of the Robert J. Dole Center for Law and Government at Washburn University School of Law), and Kevin Frazier.

The final event, held on April 7, 2025, was a fireside chat titled “Miami: The Next Tech Capital”, exploring Miami’s rise as a global tech hub. Moderated by FIU President Jeanette Nuñez, the conversation featured City of Miami Mayor Francis Suarez, highlighting how Miami is shaping the future of technology and entrepreneurship.

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

In February and March 2025, the University reviewed any race, color, or national origin- conscious programs to ensure consistency with civic discourse, free expression and state and federal law. The Registered Student Organization Council, which governs all registered student organizations, hosted training on civil discourse changes. The training, which provided key updates to policies and was led by staff from Student Affairs, FIUPD, General Counsel, and Student Conduct, is available in-person and through zoom. An on-demand training option is being developed.

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

(1) FIU’s Civil Discourse taskforce and FIU’s leadership continues to broadly operationalize viewpoint diversity and open-minded discussion and debate. (2) To foster an open and collaborative environment, we maintain robust regulations and policies that prohibit discriminatory behavior. We continue to ensure the campus community is aware of reporting mechanisms to capture instances where they believe exclusions based on protected characteristics (e.g., race, ethnicity) are occurring.

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

FIU offers equitable opportunities for speakers as an open forum for all viewpoints. We have established mechanisms for any group that wishes to use University space. The University's Premises Use Agreement, and the terms and conditions used by the Central Reservations Office, require compliance with federal and state law. While the Campus Free Expression Act provides for expressive activities in outdoor areas of campus (as opposed to buildings or other indoor facilities), we note that the University's Board of Trustees, in 2018, approved amendments to Regulation FIU-110 following the enactment of, and to ensure compliance with, the Campus Free Expression Act, Section 1004.097, Florida Statutes. In 2024, the Board of Trustees, at its June meeting, approved several amendments to Regulation FIU-110. Those amendments included adding the word "demonstrations" to the non-exhaustive list of sample activities contained in the definition of "Expressive Activities" and adding a new section to clarify that certain "Expressive Activities" are prohibited from occurring inside of University buildings or University indoor facilities. Thereafter, at its July meeting, the Board of Trustees approved an additional amendment to FIU-110 whereby the hours during which certain expressive activities are restricted was changed to sunset through 8:00 a.m.

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

To emphasize the importance of these principles, FIU's Department of Talent Management and Development incorporated the Board's Statement, and the principles of free speech and civil discourse, and their compliance with section 1004.097, Florida Statutes, into New Employee Experience (NEE) and New Faculty Orientation (NFO) beginning in the fall of 2022. Additionally, the standard statement has been incorporated into the HR News & Updates protocol for release on a bi-annual basis in October and April and as part of FIU's leadership program: Leadership Education Advancement Program (LEAP). Through the established relationship with all departments' HR communication partners, Human Resources presents the Board's Statement to the University's HR Liaisons during meetings as an additional point of emphasis at the division, college, and department level.

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

The Center for the Advancement of Teaching (CAT) continues to collaborate with the Office of Faculty Leadership & Success (FLS) to offer support sessions and sample syllabi language to help faculty initiate and manage discourse and free expression in the classroom. CAT and FLS continues to work with departmental chairs on receiving and handling student reports of classroom experiences that do not support open dialogue. Workshops began in August 2022 and continue. At the New Faculty Orientation, for the past two years (2024, 2025), the FLS Theater program hosted "Conflict in the Classroom," designed to help faculty manage classroom dynamics in support of the free and civil exchange of ideas and to help instructors develop pedagogical tools to foster optimal learning environments. The play was also performed at last year's Faculty Innovations in Student Success Showcase.

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University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

University Compliance Program Annual Report 2024-2025





FLORIDA INTERNATIONAL UNIVERSITY

THE FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES

Audit and Compliance Committee

September 18, 2025

UNIVERSITY COMPLIANCE PROGRAM ANNUAL REPORT (2024-2025)

ACKNOWLEDEMENTS

The Office of University Compliance and Integrity (“Compliance Office”) is pleased to present the Annual Compliance Report to the Florida International University (“FIU”) Board of Trustees. We begin by expressing our sincere appreciation to the Audit and Compliance Committee, the President, Provost, Executive Team, and Senior Management for their unwavering support and top-down leadership in fostering a strong institutional compliance and ethics program .

This report reflects the collective efforts of the entire FIU community in upholding our shared mission, values and commitment to legal compliance, ethical conduct, and integrity. We especially recognize the dedication of our faculty, staff, and students, whose contributions make a robust and comprehensive compliance program possible. Their commitment to doing the right thing continues to strengthen our culture of accountability and trust.

We remain humbled by the perseverance of our students, the professionalism of our colleagues, and the steadfast guidance of this Board. It is with deep gratitude that we continue to serve the FIU community, striving each day to support and enhance our culture of ethics and compliance.

PURPOSE AND SCOPE

The Florida International University (“FIU”) Compliance and Ethics Program (“Program”) is designed to promote and sustain a working environment that reflects FIU’s unwavering commitment to integrity, accountability, and compliance with applicable laws, regulations, and institutional policies. The Program is comprehensive in scope, applying to all FIU campuses, facilities, and operations, and extending to senior leadership, management, faculty, and staff (“Employees”). Where appropriate, it also encompasses FIU Board of Trustees (“BOT”) members, vendors, volunteers, donors, and contractors—collectively referred to as “Community Members.”

At its core, the Program integrates structural components, systems, and practices that foster a culture rooted in truth, freedom, respect, responsibility, and excellence. Ethics and compliance are embedded into the daily activities of our Community Members through targeted education and training, policy development and interpretation, and guidance on regulatory obligations. The Compliance Office plays a critical role in operationalizing federal and state legal

requirements and supporting the responsibilities of our Community Members as public employees.

Through these efforts, the Program not only safeguards FIU's institutional integrity but also empowers individuals to make informed, ethical decisions that align with the University's values and mission.

PROGRAM DESIGN

The FIU Compliance and Ethics Program ("Program") is structured to reasonably satisfy the requirements outlined in Chapter 8 of the U.S. Federal Sentencing Guidelines (FSG) and Florida Board of Governors (BOG) Regulation 4.003, both of which define the essential elements of an "effective ethics and compliance program." These standards serve as foundational benchmarks for the Program's design and implementation.

The Program is administered with the understanding that cultivating and sustaining a culture of ethics and compliance is a shared responsibility—one that requires active engagement and commitment from all FIU Community Members. Through collaborative efforts, the Program seeks to prevent, detect, and correct misconduct, while reinforcing the University's core values and its dedication to lawful and ethical conduct across all levels of the institution.

FEDERAL SENTENCING GUIDELINES FOR ORGANIZATIONS

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

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

Elements of an effective compliance program

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

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

OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY

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

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

Our Staff



Jennifer LaPorta
Chief Compliance and Privacy Officer



Luz Cabrera-Frias
Director of Compliance



Dayanis Borges Garcia
Compliance Manager



Ernesto Rodriguez
Foreign Influence Manager



Krysthyna Infante
Coordinator of Administrative Services



Steven Patterson
Director Compliance & Privacy Health Affairs



Dr. Kevin Kendrick
Sr. Assoc. Athletic Director



Jimmy Fleming
Director of Athletics Compliance - Eligibility



Octavia Gibbs
Director of Athletics Compliance - Financial Aid

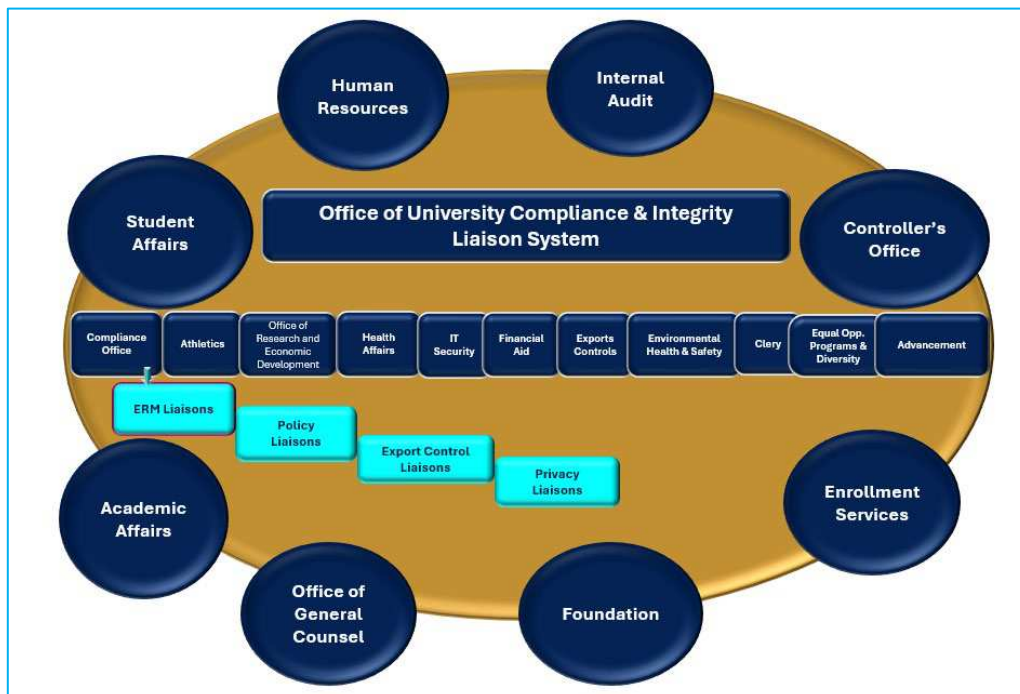
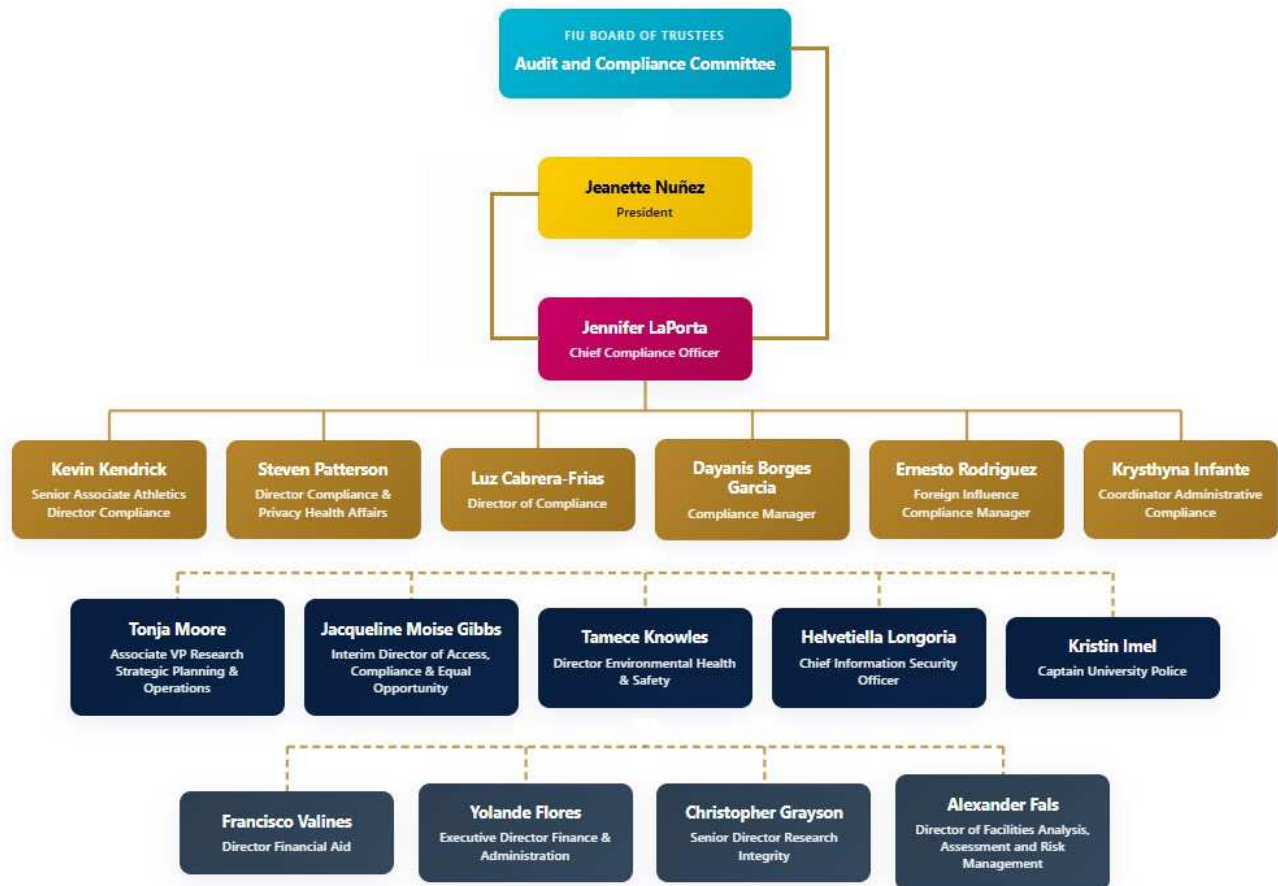


Jade Coleman
Athletics Compliance Coordinator

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

Compliance Governance

PROGRAM STRUCTURE AND OVERSIGHT



Office of University Compliance & Integrity Annual Report

PROGRAM STRUCTURE & OVERSIGHT

Compliance Office Staffing and Professional Development

Over the past five years, the role of the Chief Compliance Officer (CCO) and the responsibilities of the Office of University Compliance and Integrity have expanded significantly in both scope and complexity. This growth has been driven by a rapidly evolving regulatory landscape, strategic enhancements to FIU's Export Control program, strengthened governance around Foreign Influence, increased demands in privacy compliance and breach response, and the integration of Enterprise Risk Management. Additionally, the Office has assumed broader oversight responsibilities in Health Affairs Compliance and Athletics Compliance.

As the President and executive agencies implemented articulated policy agendas in the second half of FY 2024-2025, the Office of Compliance worked closely with FIU's Government Affairs team, the Office of General Counsel, and FIU's leadership to monitor and respond to executive orders, agency guidance, and legislation that impact our work and community. Key areas of focus have included executive orders related to immigration, DEI, and affirmative action, evolving guidance from the Department of Education and federal research sponsors, and notable shifts in enforcement priorities - such as the Department of Justice's expanded use of the False Claims Act in civil matters. These changes have contributed to a dynamic risk landscape at FIU, prompting us to remain agile, neutral, and precise in our compliance efforts. Each new directive invites critical reflection: What processes can be streamlined? What priorities must be recalibrated? How do we allocate resources to meet emerging demands? While these shifts present challenges, they also offer opportunities to reaffirm our institutional values, clarify our risk tolerance, and empower local decision-making - ensuring that FIU remains both compliant and forward-looking.

The Compliance Office has continued to earn a trusted and strategic role within the University, as evidenced by its inclusion in an increasing number of institutional committees and initiatives. The growing outreach from academic and administrative units seeking guidance and support underscores the Office's value as a collaborative partner in fulfilling compliance obligations and advancing the University's mission with integrity.

In March 2025, the Compliance Office welcomed Ernesto Rodriguez as Foreign Influence Manager - a critical addition to our team. Ernesto now supports the CCO in the coordination of foreign influence screening workflows and the development of improved systems and processes for federal and state reporting of foreign gifts and agreements, a responsibility previously managed by the Office of General Counsel. This investment strengthens our operational capacity and enables the CCO to focus more strategically on emerging risks and high-impact initiatives.

As the regulatory landscape continues to evolve, we remain committed to reassessing priorities and aligning our resources to support institutional goals. Our efforts are focused on ensuring that FIU remains well-positioned to meet the increasing complexity of compliance demands across the higher education environment.

The information in this report reflects the final status on key action items and other compliance activities for the 2024-25 reporting year.

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

The Compliance Office continued to lead and/or participate in several task forces, committees and initiatives including, but not limited to:

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

Compliance Internal Operating Procedures

- The Compliance Office engaged in effectiveness and process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:
 - HIPAA Training Reporting Procedures
 - Compliance Matrix Procedures (updated)
 - Visual Compliance Restricted Party Screening (developed)
 - Training Notification and Escalation Templates (updated)
 - Ethical Panther Hotline i-Sight Case Management System Procedures (updated)
 - Restricted Party Screening Procedures (updated)

Foreign Influence, Export Controls and Global Risk Governance Activities

In FY 2024-2025, the University continued to strengthen its research compliance infrastructure in response to evolving federal and state mandates. As the federal government advances implementation of funding agency requirements under National Security Presidential Memorandum-33 (NSPM-33) and enacts additional research security and export control regulations through Congressional legislation, we have used this year to further refine and enhance our compliance protocols.

Operationally, University Compliance, the Office of Research and Economic Development (ORED), and the Office of Information Security have maintained a strong partnership in implementing research security measures. These units meet regularly and coordinate, as needed, with the Office of the Provost on matters that intersect with faculty hiring and academic affairs. We have prioritized the optimization of our electronic data capture and compliance workflows to improve both efficiency and effectiveness. We remain committed to close collaboration with our sister institutions across the State University System to ensure that FIU's practices are consistent and aligned with statewide expectations.

In FY 2024-2025, the volume of activities requiring export compliance and research security oversight remained high, consistent with trends observed in FY 2023-2024. These activities encompassed a broad range of engagements, including visa sponsorships, international commodity shipments, foreign travel, sponsored research, visits from international delegations, procurement of scientific instruments, and restricted party screenings.

On the sponsored research front, we have observed an increase in federal enforcement actions under the False Claims Act targeting higher education institutions. In response, we have taken comprehensive proactive steps to improve our processes for disclosing Biographical Sketches and Current & Pending Support. This includes enhanced training and awareness for principal investigators, as well as reinforced institutional certifications.

Among this past fiscal year's key research security, foreign influence, and export program enhancements and activities, are the following:

Research Security

- New Research Security Webpage: We finalized the development of FIU's new Research Security website, designed to provide comprehensive guidance aligned with the federal government's evolving expectations under NSPM-33. The site consolidates and enhances access to key compliance resources, including Export Control, Foreign Influence Risk Management (FIRM), Conflict of Interest, and ORED's sponsored research requirements. This integrated approach reflects the federal perspective that research security is a holistic framework encompassing multiple compliance domains that impact research, academic, and business operations. The website is scheduled to launch in fall 2025.
- Research Security Training: We updated our annual Research Security training module through a series of recorded sessions addressing general research security awareness as well as a new module concerning funding agency disclosure obligations. These modules will be posted on the new research security webpage once it is activated.

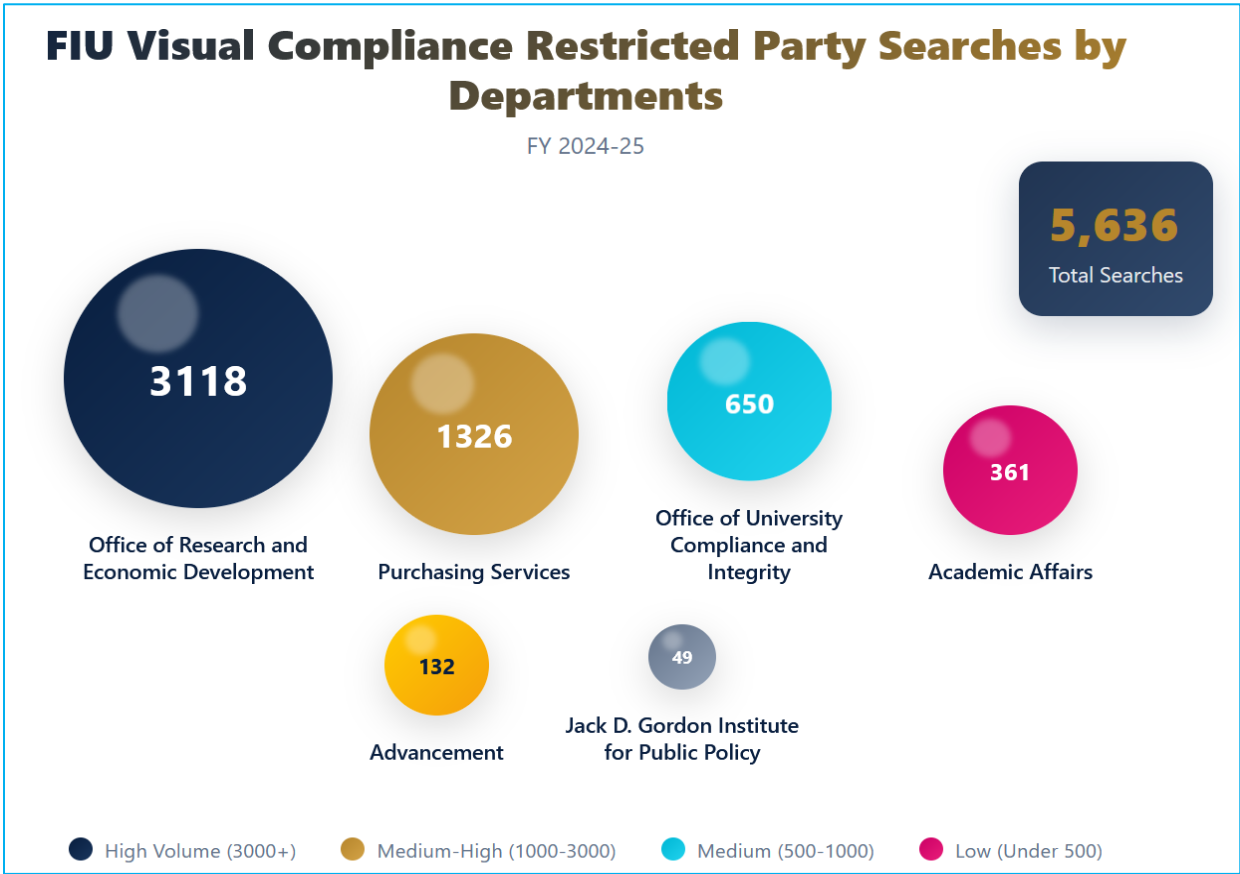
- Foreign Talent Program Certifications and Co-authorship Policies: To ensure compliance with federal requirements related to Malign Foreign Talent Recruitment Programs (MFTRPs), we collaborated with ORED to evaluate and strengthen institutional processes for identifying and managing potential affiliations among research participants. As part of this effort, we confirmed that mechanisms are in place to verify that individuals involved in research are not affiliated with MFTRPs. Looking ahead, we will continue working with ORED to address related areas of concern, including the development of co-authorship policies governing collaborations with researchers based at or affiliated with international institutions.
- Foreign National Notification/Approval Audits: In FY 2024-2025, more than forty of FIU's Department of Energy-sponsored agreements included foreign national notification and approval requirements, where noncompliance could result in contractual or legal enforcement actions. To address these obligations, we developed tailored compliance process plans – similar in structure to Technology Control Plans (TCPs) – which principal investigators (PIs) are required to sign prior to initiating project work involving foreign national participants. In collaboration with ORED, we conducted our second annual audit of PI adherence to these plans and implemented remedial actions where necessary. This included the introduction of several new internal compliance checks to strengthen oversight and ensure continued conformity with federal requirements.

Export Control

- TCPs: We implemented several new TCPs and updated existing ones to support sponsored research projects subject to export control regulations. Each TCP mandates export control training for principal investigators and all research team members to ensure compliance. Given that many of these projects also included data security requirements, we closely coordinated the TCP process with ORED and Information Security to align with institutional data management and compliance protocols.
- International and U.S. Territory Shipment Reviews: We continued to review and monitor outbound international commodity shipments for export licensing requirements through our International Shipment Request Form, including temporary exports of hand-carried instruments associated with international field research, as identified through TAR submissions. To further strengthen our compliance posture, we are actively coordinating with FIU Purchasing to onboard a U.S. Customs broker. This partnership will enhance our ability to address Customs compliance requirements related to the importation of foreign instrumentation in support of research activities.
- Visa candidate reviews: We continued our proactive review of visa candidates for potential deemed export exposure, focusing on access to controlled technology within the research environment. These assessments extended beyond technology sharing to include the prevention of foreign influence, in alignment with both federal and State of Florida regulations. In collaboration with the Office of Research and Economic Development's (ORED) Foreign Influence Manager, we conducted affiliation screenings for candidates from Foreign Countries of Concern (FCCs), as defined by Florida statute. When concerns were identified, we coordinated further review and response with ORED leadership. Our processes are designed to adapt in real time to updates from federal authorities regarding entities of concern within FCCs, ensuring our screening protocols remain current and effective.
- International visitors and visiting delegations: In partnership with FIU Global, we continued our process of screening and reviewing international visitor requests to campus. This process is

specifically designed to proactively identify parties of concern from a research security perspective and minimize the risk of Intellectual Property and export control exposure where the visit would involve a STEM or related laboratory.

- Restricted Party Screening Project: Recognizing the critical role of Restricted Party Screening (RPS) in both export control and research security, we initiated a comprehensive evaluation of operational units whose engagement activities necessitate screening. This effort focused on assessing whether these units are currently performing RPS and, if not, identifying the most effective strategies to equip and train them to do so. Key objectives of this initiative include ensuring that RPS is conducted competently and consistently across all impacted units, that standard operating procedures and business justifications are documented and understood, and that any screening issues or questions regarding determinations are promptly escalated to our office for resolution.



University-wide, a total of 5,636 visual compliance research reviews were conducted, with any compliance hits forwarded for Foreign Influence/Export Control review. The Compliance Office conducted 650 restricted party research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes. We met with key stakeholders to discuss restricted party visual compliance hits.

- Export Control Training: In response to evolving regulatory requirements and anticipated training certification mandates under NSPM-33, we undertook a comprehensive overhaul of our three export control training modules. These updates were designed to enhance clarity, relevance, and accessibility for our key audiences: health sciences researchers, STEM and other campus

researchers, and lead operational personnel whose roles intersect with export control compliance. Among the improvements, each module now includes “core test questions” that must be successfully completed to ensure comprehension and certify training completion.

- ITAR Defense Service Compliance: We maintained our defense service licensing program in accordance with the U.S. Department of State’s International Traffic in Arms Regulations (ITAR), supporting the Global Forensic and Justice Center’s (GFJC) provision of forensic science training to foreign military organizations. This year, we refreshed and expanded our compliance training for GFJC personnel, with a particular focus on the definition and scope of “defense services” under ITAR. We also reinforced the institutional role of FIU’s Empowered Official (EO), Robert Gutierrez, who is authorized to initiate and oversee all licensed ITAR transactions on behalf of the University.

Foreign Influence Initiatives and Activities

- International Travel: We continued our comprehensive review of all Travel Authorization Requests (TARs) flagged by our internally developed screening tool for potential export control, research security or foreign influence concerns. In FY 2024-2025, we screened 1,348 employees engaged in foreign travel—an increase from 1,218 in FY 2023-2024, 1,089 in FY 2022-2023, and 501 in FY 2021-2022. Of those screened, 441 cases (33%) were elevated for further review by the Compliance Office, requiring in-depth engagement with international travelers to ensure compliance with applicable federal and institutional regulations. Elevated cases were resolved with documented compliance determinations. Given the heightened regulatory scrutiny surrounding travel to Foreign Countries of Concern (FCC) - particularly China - we applied an additional layer of due diligence and a risk-based approach to approving TARs involving such destinations. This process ensured informed determinations aligned with both federal and State of Florida statutory requirements, including prohibitions on agreements with Chinese entities.

- Federal and State Foreign Source Contract and Gift Reporting: The Compliance Office assumed responsibility for federal and state foreign



source contract and gift reporting, a function previously managed by the Office of General Counsel. These reports are submitted biannually to the Department of Education and the BOG in accordance with applicable regulatory requirements. With the addition of our new Foreign Influence Compliance Manager, we have overhauled the internal reporting infrastructure to streamline the collection of responsive information from FIU units. Leveraging data analytics, we now more efficiently track and evaluate the hundreds of submissions received each cycle to assist with accurate and timely reporting.

- Research Personnel/FCC screening per Fla. Statute: In partnership with ORED's Foreign Influence Manager, we continued to work toward automating processes for screening applications for research positions by citizens of foreign countries and/or those with affiliations with FCCs. Once completed, enhancements to screening forms would more fulsomely and efficiently address non-paid Persons of Interest (POIs) – both research and non-research related, as well as courtesy appointments.
- Foreign Influence Communications: The Compliance Office worked with key stakeholders to draft and disseminate University-wide Communications regarding International Travel, Purchase, Acquisition and Use of Drones, Malign Foreign Talent Recruitment Programs, and FIU's International Shipment Processes. We assisted in additional communications to prospective graduate assistants and employees as well as hiring Departments regarding hiring of individuals domiciled in FCCs.
- BOG Data Requests: The Compliance Office took primary responsibility for coordinating and responding to increased BOG requests for information regarding foreign influence.

SUS Consortium

The CCO concluded a three-year term as Chair of the State University System (SUS) Compliance Consortium in January 2024. In FY 2024-2025, the CCO partnered with the Director of Ethics and Integrity Programs at Florida State University – formerly an attorney with the Florida Commission on Ethics—to establish and co-chair a new SUS Consortium Ethics Subcommittee. This subcommittee is designed to provide system-wide guidance, support, and coordination to enhance compliance with state ethics requirements. The subcommittee is scheduled to commence its work in September 2025.

Athletics Compliance

In addition to successfully completing its comprehensive Rules Education Training Plan, Athletics Compliance received substantial support from the Compliance Office in navigating the complexities of the University's approach to Name, Image, and Likeness (NIL) activities. This collaboration also extended to preparations for the anticipated implementation of measures in response to the House v. National Collegiate Athletic Association (NCAA) settlement, as well as broader developments within the rapidly evolving NCAA regulatory landscape. Athletics Compliance and the Department of Athletics onboarded a new, integrated platform to modernize NCAA compliance and recruiting operations in the coming fiscal year. This system will enhance coordination, reduce compliance risk, and help prevent violations—representing a proactive investment in accountability, efficiency, and institutional integrity.

Health Affairs Compliance

In preparation for the evolving partnership with Baptist Health, the CCO collaborated with FIU’s Health Affairs attorney and the Herbert Wertheim College of Medicine leadership to strategically redesign and re-prioritize the Health Affairs compliance program. This effort included comprehensive updates to all HIPAA-related policies and training materials, ensuring alignment with both federal requirements and institutional priorities. Additionally, the role of the Director of Health Affairs Compliance was expanded to meet the emerging needs of the program and to provide targeted support to units across the University that, while not directly subject to HIPAA, require education and guidance on privacy and compliance obligations under State Law and FERPA. This proactive restructuring strengthens FIU’s commitment to privacy, accountability, and operational excellence across all health-related and adjacent functions.

STANDARDS OF CONDUCT & POLICIES

2024-2025 Policy Development Process and Policy Awareness

FIU’s Policy Development Process Workflow



- The Compliance Office managed the Policy Development Process, including consulting with policy owners during various stages of the policy development process and ushering 20 new or significantly revised policies through the formal Deans Advisory Council (DAC) and Operations Committee (OPS) review and endorsement process. Non-substantive updates were made to 62 policies to ensure that links and resources were current and the policy language used was clear, concise and instructive.



New and Substantively updated Policies endorsed by DAC/OPS

1. 1710.145 FMLA, Parental, and Medical Leave
2. 1710.100 Disciplinary Action
3. 380.025 Revisions to Graduate Program Requirements, Policies and Procedures
4. 1705.022 Reasonable Accommodations Policy for Events
5. 1705.023 Reasonable Accommodations for Faculty, Staff, and Employment Candidates
6. 520.025 Video Surveillance System
7. 150.105 Contracts Review

8. 2370.005 Conflict of Interest in Research
9. 500.001 Unmanned Aircraft Systems/Drones at FIU
10. 1930.001 Protection of Controlled Unclassified Information
11. 1710.050 Catastrophic Pool
12. 1710.145 FMLA Parental and Medical
13. 1710.295 Sick Leave
14. 1710.300 Sick Leave Pool
15. 340.340 Student Academic Grievance
16. 1360.035 Semester Credit Hour
17. 2370.006 Rights and Responsibilities for Research Data and Other Research Property
18. 1710.001 Equal Employment Opportunity Policy Statement
19. 340.050 Articulation
20. 1705.010 Recruitment and Selection

- Policy Library and Development Process: 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 Office began to 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.
- HR Newsletter: The Compliance Office continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy communication tool.

TRAINING, EDUCATION & COMMUNICATIONS

Process Improvements to Training and Education Program

- Compliance Communications Plan: The Compliance Office implemented the second full year of its Compliance Communication Plan, to ensure that decisions around messaging, modality, and frequency are targeted to staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact.
- Compliance Training Campaigns: In FY 2024-2025, the Compliance Office continued to use specialized software to develop and update FIU customized training, which includes interactive modules, connection to University resources, and quiz questions embedded in each policy attestation/training to improve comprehension. The Compliance Office designed, developed, and issued eight targeted mandatory policy attestation/compliance trainings with a completion rate of 99.95%. The Compliance Office communicated with deans and vice presidents regarding individual department completion rates to leverage their assistance with communicating the importance of

completing compliance-related tasks to their teams. The Compliance Office worked with Employee and Labor Relations to send out final escalation notices for all remaining 2024-2025 campaigns and to effectuate a non-compliance memorandum in individual personnel files. Notice was provided to the supervisors of the affected employees. The CCO communicated with deans and vice presidents regarding their own compliance obligations to be recorded in the Executive Scorecard. Executive leadership maintained a completion rate of 100% for assigned trainings during the reporting period.



- Export Control Training: In response to evolving regulatory requirements and anticipated training certification mandates under NSPM-33, we undertook a comprehensive overhaul of our three export control training modules.
- Prohibited Expenditures Compliance and Regulatory Expansion: The Chief Compliance Officer (CCO) continued to serve on the three-member Prohibited Expenditures (PE) Workgroup, alongside representatives from the Office of the General Counsel (OGC) and the Office of the Provost. This collaborative team advanced the development and implementation of a comprehensive work plan to ensure institutional compliance with Florida Board of Governors Regulation 9.016, which governs Prohibited Expenditures. Key compliance activities included conducting an IT assessment of university websites, engaging directly with academic and administrative units to communicate regulatory obligations, developing practical tools to support unit-level compliance, creating targeted training resources, and responding to requests for review of sensitive activities. The PE Workgroup also provided critical data and guidance to Internal Audit in support of its audit of Prohibited Expenditures. In response to a recent Executive Order and evolving agency guidance, the PE Workgroup expanded its scope to address the broadened regulatory landscape surrounding Diversity, Equity, and Inclusion (DEI). This included interpreting new requirements, operationalizing compliance strategies, and educating key stakeholders across the university to ensure alignment with emerging obligations.

Mandatory Policy Acknowledgement and Training Campaigns through Completion

The Compliance Office designed, developed, and issued eight targeted mandatory policy attestation/compliance trainings with an average completion rate of 99.90% including:

- FIU Clery Act Basics Training
 - 99.80% completion rate
- FERPA Basics
 - 99.66% completion rate
- Employee Code of Conduct
 - 99.73% completion rate
- Incident Response Plan
 - 100% completion rate
- HIPAA Cluster 1
 - 100% completion rate
- Reporting of Child Abuse: Your Mandatory Obligations – Fall 2024
 - 100% completion rate
- Reporting of Child Abuse: Your Mandatory Obligations – Spring 2025
 - 100% completion rate
- Preventing ID Theft by Detecting Red Flags
 - 100% completion rate



Ongoing Training Campaigns for Targeted Audiences and 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: 3,184
- HIPAA Cluster 2: Notice of Privacy Practices
 - Rolling enrollment
 - Employees trained: 989
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends and Others, Minimum Necessary, and Sanctions
 - Rolling enrollment
 - Employees trained: 303
- HIPAA Cluster 4: Psychotherapy Notes
 - Rolling enrollment
 - Employees trained: 153
- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
 - Rolling enrollment
 - Employees trained: 44
- HIPAA Cluster 6: Marketing, Sale, Fundraising and Media
 - Rolling enrollment
 - Employees trained: 53
- FERPA Basics
 - Rolling enrollment

- Employees trained: 1,861
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 6,814
- Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 9
- Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 27
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 13
- FIU Clery Act Basics
 - Open for self-enrollment
 - Employees trained: 852
- Employee Code of Conduct
 - Open for self-enrollment
 - Employees trained: 1006
- Alcoholic Beverages Regulation
 - Open for self-enrollment
 - Employees trained: 30
- Reporting of Child Abuse: Your Mandatory Obligations
 - Open for self-enrollment
 - Employees trained: 867
- Preventing Identity Theft by Detecting Red Flags
 - Open for self-enrollment
 - Employees trained: 134

Communications Campaigns

- Compliance Websites: To support ongoing education and ensure alignment with emerging regulatory obligations, the Compliance Office updated its websites dedicated to Compliance, Export Controls, and Foreign Influence. These enhancements were designed to provide the FIU community with clear, accessible, and current information, reflecting the latest federal and state guidance. By improving the structure and content of these digital resources, the Compliance Office continues to promote awareness, accountability, and proactive engagement across the University.
- New Employee Experience (NEE): The Compliance Office presented compliance training and orientation during each NEE event (held every two weeks), reaching 481 new employees during the onboarding process.
- Outreach: The Compliance Office educated the University community on compliance requirements through articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Deans Committee monthly meetings and service on several Committees, Task Forces, and Work Groups.

- **Communications Campaigns and Updates:** The Compliance Office developed and/or assisted with time sensitive communications and updates through employee specific and broadcast e-mail distribution on a variety of Compliance initiatives including, but not limited to:
 - International Shipping
 - Drug Free Campus/Workplace Drug and Alcohol Prevention Notification
 - Compliance Notification Regarding International Travel Procedures
 - Nepotism/Intimate Relationship Notification and Disclosure Communication
 - Conflict of Interest Policies
 - Alcoholic Beverages Regulation
 - Political Activity/Political Participation
 - Code of Conduct
 - Hiring Foreign Researchers
 - Reporting Foreign Source Agreements
 - Firearms and Dangerous Weapons Policy
 - Mandatory Reporting of Child Abuse

MEASUREMENT & MONITORING

Implemented Foundational Program Elements

- Outside Activities/Conflict of Interest: The Office of Compliance worked with University partners to review higher risk outside activity disclosures. The CCO reviewed and made recommendations to the President regarding the disclosed activities of FIU's Institutional Officers.
- Ethical Panther Hotline Case Review: The Compliance Office provided administration and oversight of the Ethical Panther Hotline to include review, tracking, and trend analysis of submitted reports.
- Travel Authorization Monitoring: In cooperation with FIU Global, the Compliance Office monitored and assessed Export Control, foreign influence, and other risks associated with international travel as a member of the ITC and as an approver for foreign influence travel screening for all international travel authorizations.
- Visiting Researcher's Monitoring: The Compliance and Export Control Offices were included in the approval workflow for foreign national visiting researchers.
- International Guests and Delegation Visits Monitoring: The Compliance Office, through its Export Controls Office, was included in the approval workflow for International Guests and Delegations visiting our campuses.
- Restricted Party Screening: Using a risk-based approach, the Compliance Office conducted and facilitated restricted party screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether.
- International Shipping Monitoring: The Compliance and Export Control Offices screened and reviewed international shipments to address export licensing requirements to all international destinations and US Territories.
- Compliance Requirements Matrix Platform: The Compliance Office managed and updated the Compliance Requirements Matrix Platform.

- Medical Records Access Auditing Tool: The Director of Compliance and Privacy for Health Affairs works closely with the HIPAA Security Officer to address and respond to red flags indicated by FIU's auditing tool regarding improper or unauthorized access.
- JumpForward Athletics Compliance Platform: Athletics Compliance leveraged the JumpForward platform to automate and monitor key compliance functions such as recruiting activities, ticket management and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.
- External Compliance Requests or Investigation - The Compliance Office provided support, coordination, and oversight of several external inquiries into compliance with federal and state laws, NCAA requirements and BOG Regulations and took appropriate steps to mitigate consequences for the University in instances of non-compliance.
- Partnership and Coordination with Internal Audit - The Compliance Office provided guidance to the Office of Internal Audit on compliance-related audits and matters. Based on audit findings (which are communicated as a matter of course to the CCO), the Compliance Office provided guidance, training, and/or assisted departments with policy and procedure development. Both offices worked together to evaluate or investigate misconduct and risk.

Compliance Reviews and Compliance Program Assessment

During the reporting period, the Compliance Office conducted or participated in eleven compliance reviews and assessments, including an external evaluation of the Compliance Program's objectives and functional activities. This independent assessment benchmarked our program against recognized best practice standards and rated its maturity using a five-point functional scale. The Compliance Program achieved an overall maturity rating of four out of five, indicating a high level of development and alignment with industry-leading practices. This rating favorably compares to a peer benchmark average of 3-, based on data from 346 participating organizations. These results reflect the continued advancement and effectiveness of our compliance framework, reinforcing our commitment to integrity, accountability, and continuous improvement.

During the 2024-2025 Work Plan year, the Compliance Office conducted or participated in compliance reviews and assessments for the following areas:

- Compliance Program Maturity Assessment
- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- HIPAA Privacy Rule Assessments
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Restricted Party Screening Assessment
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- Assessment of Foreign Influence Controls (International Shipping Review Assessment)
- Assessment of Foreign National Approval Plans for sponsored research agreements
- Assessment of Travel Authorization Foreign Influence and Export Control Review
- Assessment of Ethical Panther Hotline Trends and Processes

Compliance Requirements Matrix Monitoring

- In December 2024, the Compliance Office completed its annual update of the Compliance Requirements Matrix (CRM) platform to ensure readiness for the upcoming calendar year. Throughout FY 2024-2025, the office actively engaged with business partners across the University to oversee the timely completion of more than 107 legally mandated submissions and other compliance-related activities. The CRM serves as a critical tool in maintaining institutional accountability by creating an auditable record of required state, federal, and BOG submissions. It also enables the Compliance Office to escalate overdue items to leadership and provides essential support and resources to community members responsible for these obligations.
- The Compliance Office administered the Compliance monitoring calendar which includes reminders of deadlines for items requested of business partners throughout the campus by regulators and verification that required submissions were made.
- The Compliance Office engaged with business partners through the Compliance Requirements Matrix to educate them regarding federal, state and BOG reporting requirements, provide relevant links and resources, issue reminders of filing deadlines and verify completion of compliance items within the full Plan year.

ENFORCE AND PROMOTE STANDARDS THROUGH APPROPRIATE INCENTIVES AND DISCIPLINARY MEASURES

Implemented Foundational Program Elements

- Investigations and Reviews: The Compliance Office initiated, conducted, coordinated, and referred to other appropriate offices, inquiries, investigations, and reviews as deemed appropriate and in accordance with University regulations and policies and worked with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct was detected.
- The Ethical Panther Hotline: The Compliance Office oversaw and monitored the resolution of reports for the Ethical Panther Hotline.
- Scorecards: The Compliance Office made effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. These scorecards are in use for the Executive Leadership Team, Policy Workgroup, and Compliance Liaisons.
- Compliance Training: The Compliance Office assigned professional development credits to required Compliance trainings to align required Compliance trainings to employee training summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).
- Campaign Escalation Process: The Compliance Office managed a formal “escalation” process to increase compliance with required training, policy attestations and other compliance requirements, which ultimately resulted in formal documentation placed in an employee’s Human Resources file as a consequence for non-completion.
- Corrective Actions: When problems or deficiencies were detected, the Compliance Office made appropriate modifications to the Program and updates to the Work Plan through its quarterly

reports to the Board’s Audit and Compliance Committee to reflect those changes. The Compliance Office provided guidance to compliance partners to make changes to the Program within their area of responsibility. The Compliance Office provided recommendations to colleges, departments/units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalated issues as appropriate to the President, senior leadership, Office of Internal Audit, and the Board of Trustees Audit and Compliance Committee. These efforts served to ensure that the Program remains effective, and that the University is taking steps to prevent the recurrence of misconduct, noncompliance, or criminal activity.

Compliance Liaison, Policy Committee and Executive Scorecards

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

RESPOND PROMPTLY TO DETECTED PROBLEMS AND UNDERTAKE CORRECTIVE ACTION

Ethical Panther Hotline Oversight and Reporting Trends

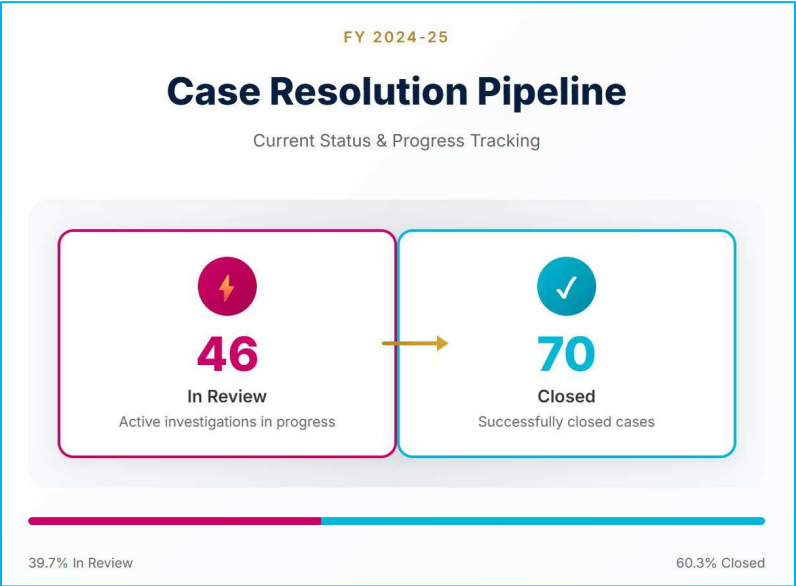
As public employees of the State of Florida, the Office of University Compliance and Integrity is committed to upholding the highest standards of ethical conduct and supporting compliance with applicable laws, regulations, and institutional policies. This commitment extends to providing assurance to both the FIU community and the broader public that our actions reflect integrity, transparency, and accountability.

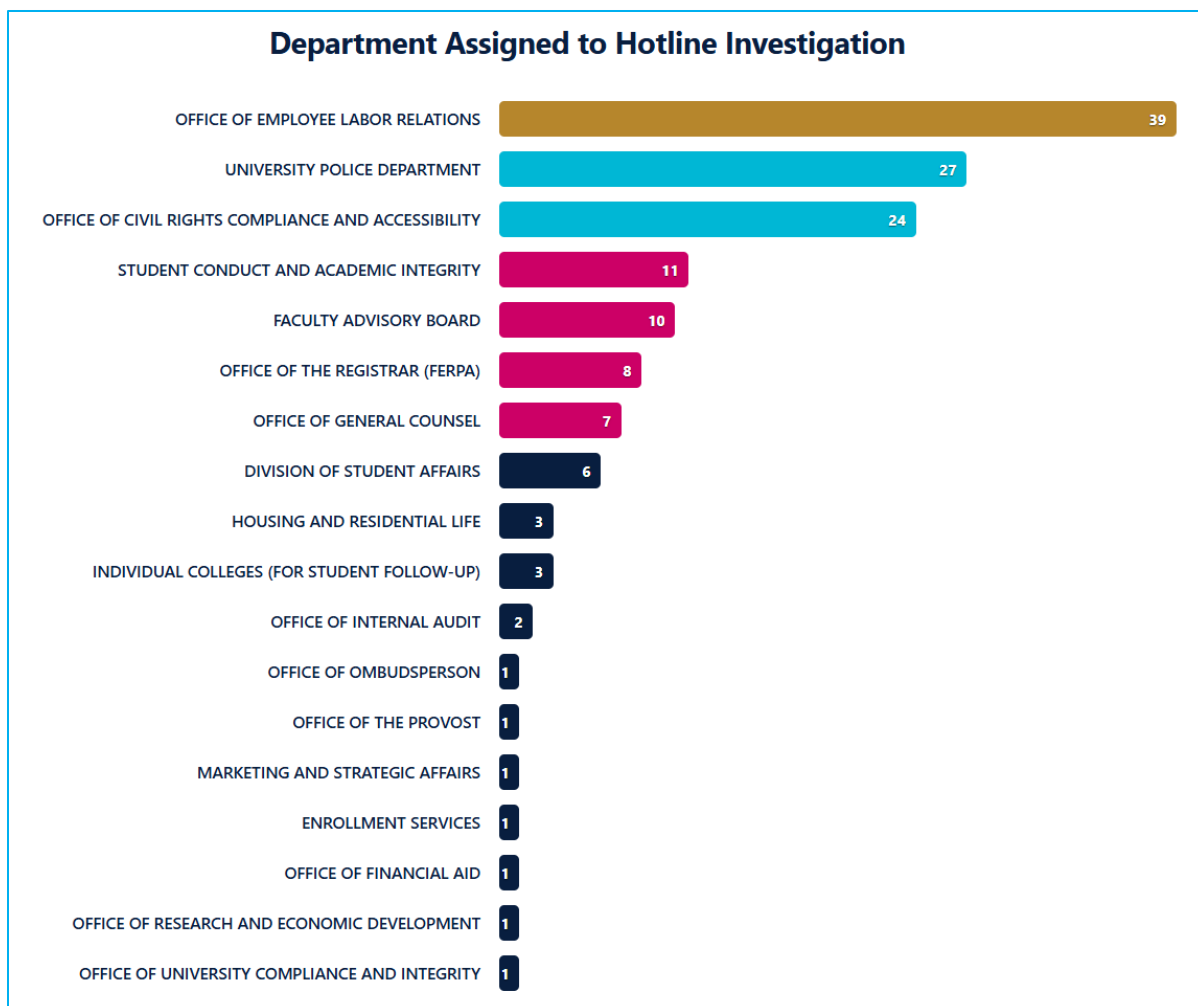
A cornerstone of this effort is the availability of effective reporting mechanisms to identify and address potential misconduct. The **Ethical Panther Hotline** serves as a confidential reporting option for individuals to raise concerns related to compliance, ethics, or suspected wrongdoing. Reports may be submitted via a secure webform or through a dedicated telephone line, ensuring accessibility and anonymity for all users.



To maintain accurate tracking and oversight, reports received through alternative channels—such as email or in-person visits—are entered into the case management system by proxy. This centralized approach supports comprehensive data analysis, timely response, and continuous improvement of the University’s compliance framework.

- Throughout FY 2024-2025, the Compliance Office provided comprehensive administration and oversight of the Ethical Panther Hotline, managing the intake, tracking, data compilation, trend analysis, and reporting of 169 total reports through the Ethical Panther Hotline alleging an ethical concern or misconduct (including 116 new reports during FY 2024-2025). In collaboration with the Office of the Registrar, the Compliance Office also coordinated the resolution and case management of all FERPA-related complaints within the case management system. Additionally, the Compliance Office conducted a thorough evaluation and selection process for a new Hotline provider, resulting in the onboarding of a platform with significantly enhanced functionality. Preparations are currently underway for a strategic communications plan to support a seamless transition to the new provider within the current fiscal year.
- The Compliance Office coordinated the triage of reports by the Hotline Reports Review Committee (“Committee”), consisting of the CCO, the Senior Vice President for Human Resources and the Chief Audit Executive, tasked with reviewing all reports to determine the University’s immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and ultimate resolution of each report.
- The CCO responded, as appropriate, to identified reporters to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- The Compliance Office continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed, including usage of the EPH Case Resolution Form to document resolution by external units who do not have access to the case management system.

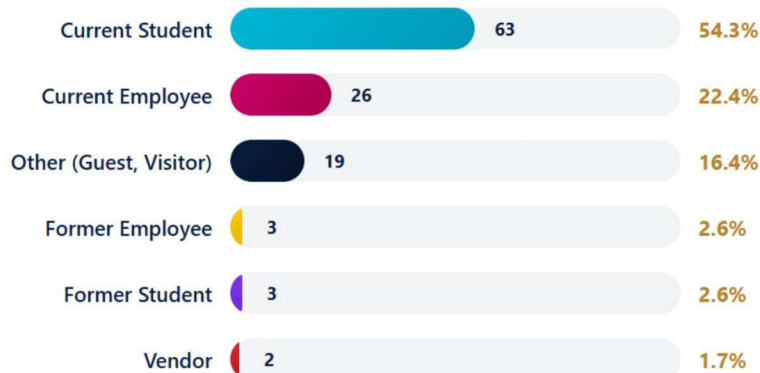




- The Compliance Office continued to promote the FIU Ethical Panther Hotline on the Compliance website, the new Export Control website, the Policy Library, the FIU Report a Concern website, and in various communications.
- The Compliance Office tracked reports to measure, determine trends, and assist conduct oversight responsibilities (including providing aging information when following up with investigators) related to the Ethical Panther Hotline System.
 - Weekly Ethical Panther Hotline Cases Summary Report (all cases)
 - Ethical Panther Hotline Cases – Open and Closed Totals
 - Ethical Panther Hotline Cases by Investigative Department
 - Ethical Panther Hotline Cases by Investigative Department - Open and Closed Totals
 - Reporting Channels of Ethical Panther Hotline Cases
- Of the 116 new reports received during FY 2024-25, seven reporters chose to use the call center, 56 reporters used the web form, and eight reports were filed “by proxy” (reported via an alternate means and entered by a Compliance professional). A majority of the Community members using the Ethical Panther Hotline reported anonymously (61%).

Reporter Identification Analysis

Distribution of reporters by category when self-identified



116

TOTAL REPORTS

Comprehensive data covering entire reporting period

76.7%

INTERNAL COMMUNITY

Current students + employees represent 3/4 of all reports

63

STUDENT REPORTS

Students are the most active reporting group

Reporting Channel Distribution

How people submit reports



79%

DIGITAL FIRST

Most people prefer online reporting

21%

HUMAN CONTACT

Proxy and phone options are still important

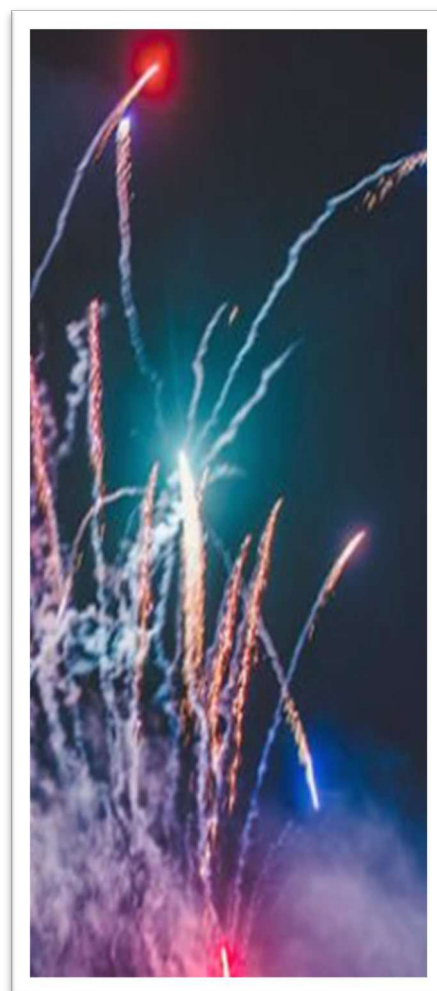
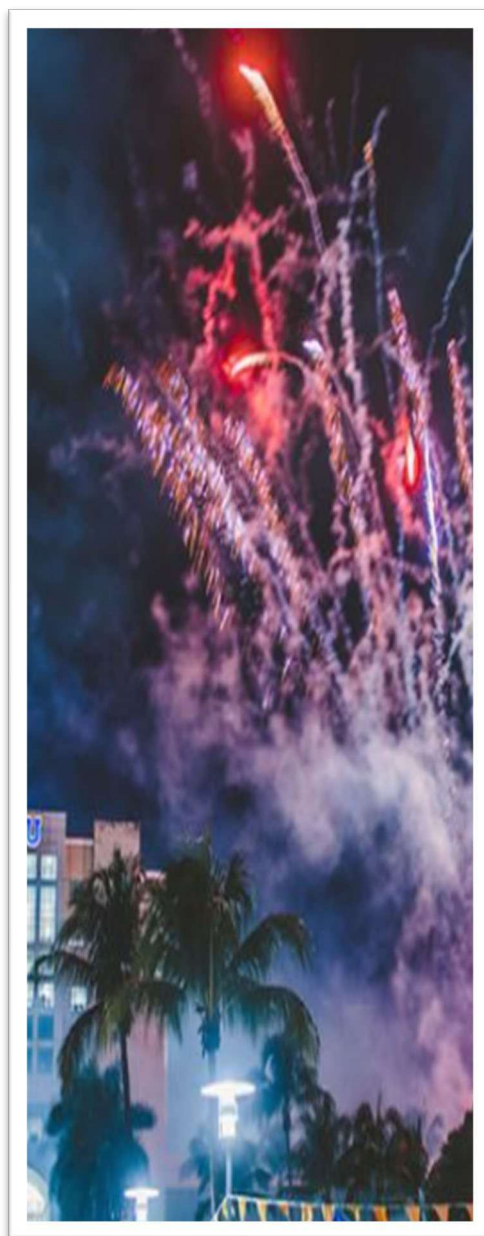
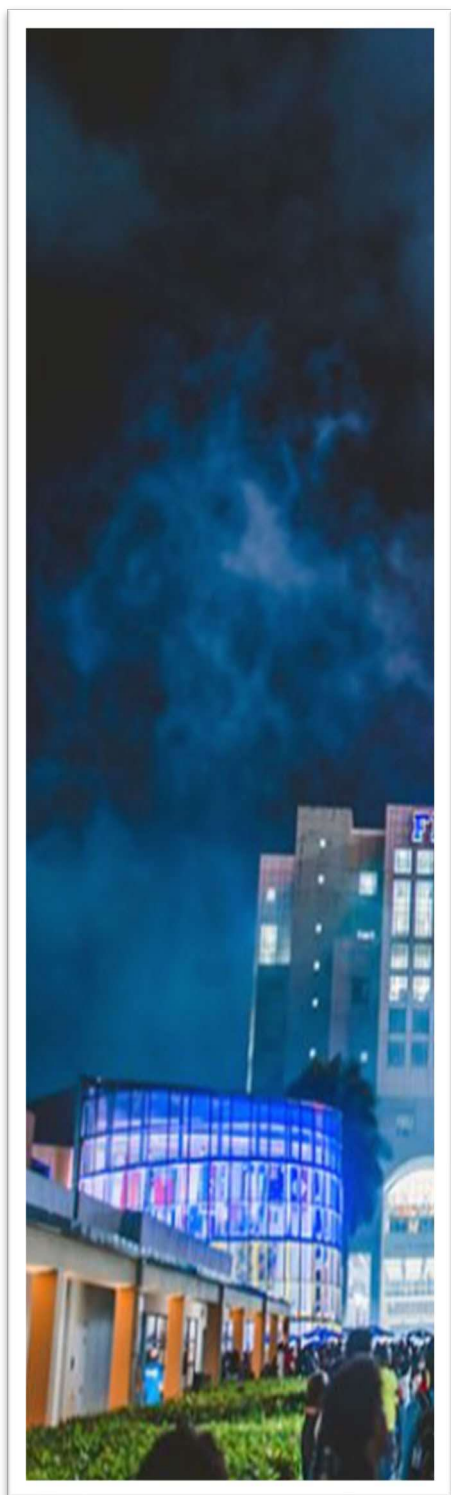
Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- The Compliance Office continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- The CCO met regularly with the FERPA Committee to investigate and recommend corrective action to HR (if appropriate) for all reported FERPA violations.
- The CCO worked with the Senior Associate Athletic Director of University Compliance to support compliance with all NCAA regulatory obligations and NIL.
- The CCO worked with the Director of Health Affairs Compliance to support compliance with all HIPAA regulatory obligations and respond to reports of breaches.

RISK ASSESSMENT

Educate Risk Owners Regarding Risk Management Principles

- Enterprise Risk Management Consortium: To further enhance FIU's risk intelligence and strategic positioning, the CCO and Director of Compliance joined the State University System (SUS) Enterprise Risk Management Consortium. Participation in this consortium enables FIU to remain current on emerging enterprise risks impacting higher education and to collaborate with peer institutions in developing proactive and responsive risk mitigation strategies.
- The Compliance Office continued to meet with the Office of Internal Audit to further develop a process for mitigating identified risk across the enterprise by educating risk owners and risk managers and developing a system of accountability.
- The Compliance Office continued to review and address emerging risks in partnership with the OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.



FIU | Office of
Internal Audit
FLORIDA INTERNATIONAL UNIVERSITY

ANNUAL REPORT


FY 2024-2025

FIU | Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: September 18, 2025

To: Members of the Board of Trustees of Florida International University
Jeanette M. Nuñez, University President

From: Vivian Gonzalez, Interim Chief Audit Executive 

Subject: Annual Report for FY 2024-2025

In compliance with Florida Board of Governors Regulation 4.002, the FIU Office of Internal Audit (OIA) has prepared this annual report to summarize the Office's activities for the 2024-2025 fiscal year. Board of Governors Regulation 4.002(8) states that: "By September 30th of each year, the chief audit executive shall prepare a report summarizing the activities of the office for the preceding fiscal year." In addition, Board of Governors Regulation 4.002(6)(d) states that: "The chief audit executive shall develop audit plans based on the results of periodic risk assessments. The plans shall be submitted to the board of trustees for approval." On June 12, 2025, the FIU Board of Trustees reviewed and approved the FIU Office of Internal Audit's Annual Audit Plan for Fiscal Year 2026 included herein.

The University has continued its trajectory of success by achieving major accomplishments, including its ranking 1st place among Florida's State University System (SUS) institutions in the Performance-based Funding Model. The activities of the Office of Internal Audit and the related reports published during the 2024-2025 fiscal year continued to promote effective controls, operational effectiveness, and opportunities to more efficiently and cost-effectively deliver education and other beneficial services to the students at our University, consistent with FIU's Experience Impact 2030 Strategic Plan. We have done this with our focus on identifying risks to the University's operations and recommending mitigation controls. To serve the University well in this capacity, the Office has made a concerted effort to maintain a stable workforce and to ensure that audit staff continuously enhance their competencies through relevant professional development.

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

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
ORGANIZATION	2
STAFF PROFESSIONAL DEVELOPMENT	3
ANALYSIS OF RESOURCE ALLOCATION.....	4
AUDIT ACTIVITY	5
INVESTIGATION ACTIVITY	14
ADVISORY ACTIVITY	16
AUDIT FOLLOW-UP ACTIVITY	16
RISK MANAGEMENT	17
OTHER ACTIVITIES.....	18
AUDIT PLAN	20
RISK-BASED FIVE-YEAR AUDIT PLAN.....	24

INTRODUCTION

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

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

Vision:

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

Mission:

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



To accomplish our work, we prepare a risk-based annual audit plan that is reviewed and approved by the BOT. We perform our audit work in accordance with the Global Internal Audit Standards adopted by the Institute of Internal Auditors (IIA) and any other applicable standards.

ORGANIZATION

The Chief Audit Executive is appointed by the University President, in consultation with the Chair of the Audit and Compliance Committee and operates under the general oversight of the University President. The Chief Audit Executive reports, functionally, to the Board of Trustees through the Audit and Compliance Committee and, administratively, to the President through the Chief of Staff, the liaison of the Audit and Compliance Committee. This reporting relationship promotes independence and ensures adequate consideration of audit findings and planned corrective actions. The OIA staff reports to the Chief Audit Executive as depicted in the organizational chart below.



STAFF PROFESSIONAL DEVELOPMENT

Professional Competencies and Development

The Office is committed to maintaining a competent, professional staff. Our internal auditors must be attuned to current practices in internal auditing and must possess the knowledge, technical skills, and other competencies needed to perform their individual responsibilities and to respond to our University clients' needs. Accordingly, we have a mandatory continuing professional development program. Our office is particularly mindful of the impact that machine learning technology, including artificial intelligence, has on our work, and we make a concerted effort to complete training courses with this content. The entire audit staff individually receives enough approved training hours to comply with the requirements of their professional certification and/or license.

In furtherance of this commitment, the audit staff took advantage of the available professional development opportunities provided to them through the various modalities of content delivery. Collectively, OIA staff members completed 477 hours of professional development that were related to maintaining their professional competence.

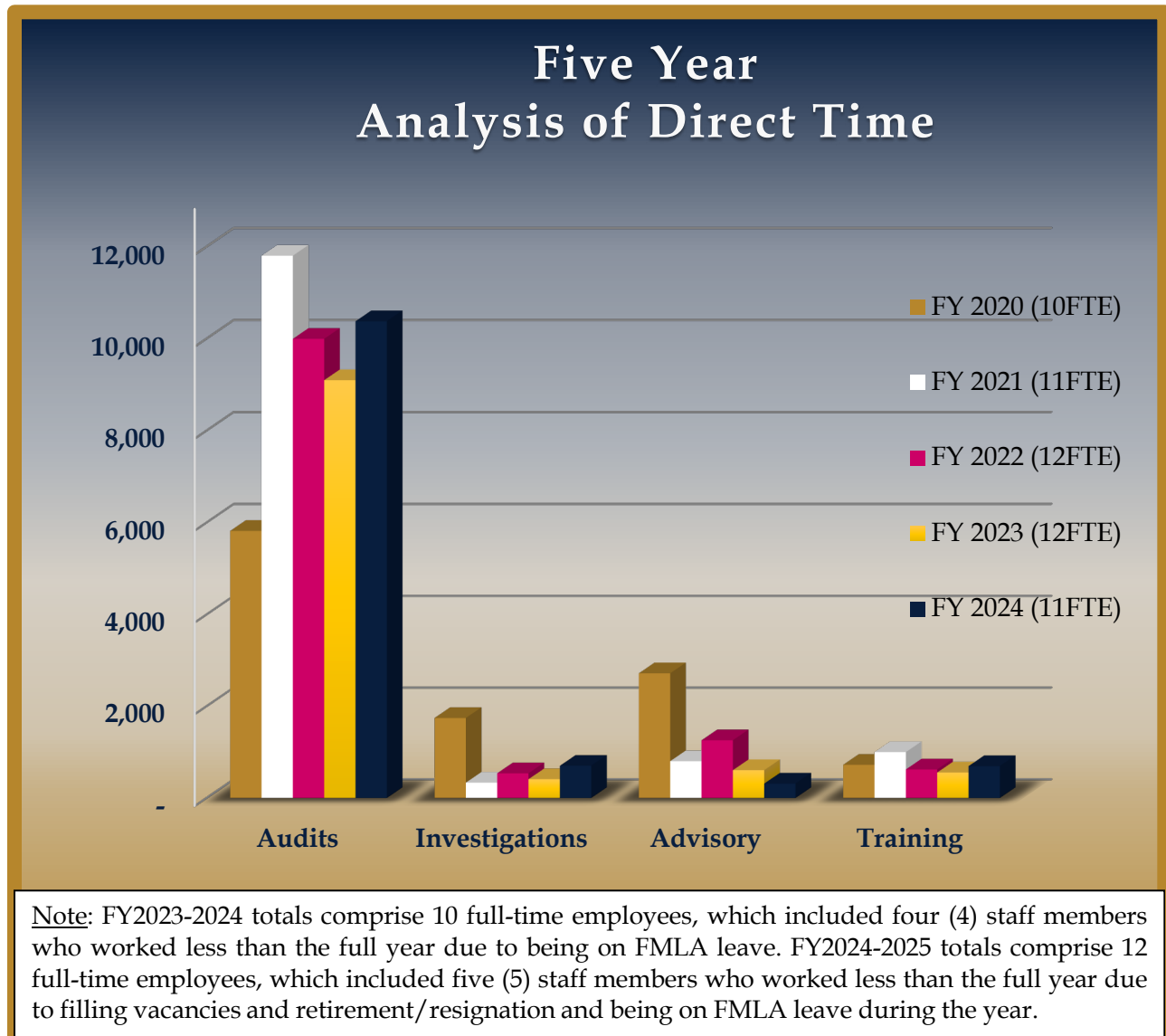
Professional Association

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

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

ANALYSIS OF RESOURCE ALLOCATION

The following graph depicts how the OIA's direct staff time was spent during the past five fiscal years:



AUDIT ACTIVITY

During FY 2024-2025, the OIA issued 14 audit reports covering various operational areas of the University. In total, the audits offered 109 recommendations for management's consideration.

Audit of Grading Integrity Management

We completed an audit of grading integrity management for the Fall 2022 semester through the Fall 2023 semester. In summary, we concluded that the University has established internal controls and processes related to the management of grade changes but noted instances of noncompliance and opportunities for improvement. We offered 24 recommendations that are unique to each department, for a total of 34 recommendations distributed across six (6) departments. Management agreed to implement all the recommendations offered. Some examples of how controls could be strengthened include:

- 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.
- Developing comprehensive departmental procedures for all grade change processes and reviewing and updating existing policies, procedures, Faculty Handbooks, forms, and websites with relevant information to ensure consistency with current practices.
- Assigning grades and processing grade changes in accordance with FIU policies.

Audit of FIU Foundation Pledges Receivable and Collection

We completed an audit of pledges receivable and collection for the period of July 1, 2023, through June 30, 2024, for the Florida International University Foundation, Inc., ("Foundation"). This audit focused on the Foundation's operations and internal controls related to the recognition and collection of pledges. In summary, we concluded that the Foundation has effectively implemented internal controls for managing pledges receivable and their collection, ensuring their accuracy, completeness, and proper valuation. However, the documentation of follow-up efforts and strategies related to past due pledges could be improved. In addition, the review of security

controls over the Raiser's Edge application was being missed. We offered the following two (2) recommendations that management agreed to implement.

- Work with Advancement Services to implement a standardized process for updating the system with complete and accurate documentation of follow-up actions and decisions.
- Establish a formal process for periodically reviewing IT vendor security assessment reports, including those from Blackbaud. This review should align with organizational security requirements and extend beyond onboarding to maintain awareness of the vendor's security posture throughout the service period.



Audit of Physician Assistant Program - Information Technology Controls

We completed this audit to evaluate the information technology controls for the FIU Master in Physician Assistant Studies program during July 1, 2023, through May 31, 2024, and focused on assessing the program's adherence to FIU Policy 1910.005, *Responsibilities for System Administrators*. In addition, we evaluated the controls in place for the critical applications utilized in the program's operations. In summary, we concluded that while the selected IT controls for the five critical applications used in the program are generally in place, the program's adherence to Policy 1910.005 has room for improvement. We offered nine (9) recommendations to address the issues found. Management agreed to implement all the recommendations offered.

Audit of Capital Construction Project Administration and Funding

We completed an audit of capital construction project administration and funding related to major capital construction projects that were either completed or were in progress on or after July 1, 2022, through October 2024 and managed by the Facilities Management Department (“Facilities”). Our audit assessed the planning, management, funding allocation, contractor and subcontractor selection, and overall compliance with statutes, regulations, policies, and contracts related to capital projects to ensure adherence to sound internal controls and practices. In summary, we concluded that Facilities has established internal controls and sound practices for many areas tested within our audit scope. We found that, generally, controls related to project management and planning are designed well and are functioning effectively. Notwithstanding the presence of those controls, we identified instances of non-compliance with Florida Statutes and University policies and procedures, as well as the absence of certain control activities that if not addressed, may increase the exposure to risks that could adversely impact Facilities’ otherwise effective administration of major capital construction projects. We offered the following five (5) recommendations, which management accepted with comments.

- Ensure all required Campus Development Agreements are executed in compliance with Florida Statutes.
- Ensure that bid tally sheets are completed and received for all subcontracts requiring competitive solicitation.
- Develop a process to ensure that along with the Construction Manager, the Architect/Engineer and the owner receive all sealed subcontractor bids directly before they are opened and tallied by the Construction Manager.
- Establish a review process to verify that the insurance and bonds provided by both Construction Managers and Architects/Engineers on capital construction projects align with the University’s insurance requirements and Florida Statutes.
- Working through the Office of the President and the Office of the General Counsel, initiate a discussion with the Board of Trustees to consider commissioning a general review of the President’s Powers and Duties Resolution in order to ensure that the level of reporting desired by the Board of Trustees is achieved, including an assessment of the level of reporting of change order activity and other construction activities.

Audit of Performance-Based Funding and Preeminent Metrics Data Integrity

In 2024, FIU received the designation of a preeminent state research university and the top score for performance-based funding (PBF). For being ranked first, FIU received \$70.5 million of the \$645 million PBF allocation. State University System of Florida Board of Governors (BOG) Regulation 5.001(8) and Florida Statute 1001.706, require an annual audit of the data integrity related to the University's performance-based funding and preeminent metrics. We performed these audits to determine whether the processes established by the University ensured the completeness, accuracy, and timeliness of data submissions to the BOG that support said metrics and to provide an objective basis of support for the University President and the Board of Trustees Chair to affirm the representations made in the Data Integrity Certification for Performance-based Funding and Preeminence status filed with the BOG.

Our audit confirmed that FIU continues to have good process controls for maintaining and reporting performance and preeminent metrics data. Overall, the system continues to function in a reliable manner, in all material respects. However, to address certain matters found, we recommended the following to the University's data administrator:

- Partner with the Office of Admissions to identify pertinent admissions data that influence PBF program logic and metrics to collectively establish guideposts that the Office of Admissions may then utilize to proactively monitor data input accuracy for critical fields. This may include developing a data literacy training that serves as a reference for relevant staff.
- Collaborate with the PantherSoft team to review and update the program logic to ensure accurate reporting of the student's admission/readmission information (year, month, and type of student) and credits for courses being audited.



Audit of Campus Safety

We completed an audit of campus safety to assess 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. In summary, we 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. Where the need for enhancements was noted, we offered 10 recommendations, which management accepted, some with comments.

Continuous Auditing of Selected Processes for the Period: July 1, 2022, through March 31, 2024; April 1, 2024, through June 30, 2024; and July 1, 2024, through September 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 the regular, systematic review of processes and controls to identify opportunities for improvement and to ensure compliance with policies and regulations. Through this process, we focus on certain specific areas of risk and concern to identify anomalous transactions and “red flags.” We issued a series of reports, the first of which covered transactions that were either initiated or approved between July 1, 2022, and March 31, 2024, depending upon the test objectives and the remaining reports covering the quarters ended June 30, 2024, and September 30, 2024.

We communicated the results of our tests to the appropriate Business Unit leaders of the organizational areas and to those having oversight of the processes where the exceptions reported were noted for their follow-up. Since members of management have first-line and second-line roles in the Three Lines Model for facilitating the achievement of organizational objectives, strong governance, and risk management, we recommended that they utilize these reports to monitor the processes being reported on.

Audit of Information Technology Vendor Management

We completed an audit of information technology vendor management practices.

The IT Vendor Management Process:



In summary, we found that the University had incorporated many of the in-scope control activities required for effective vendor management related to the acquisition and management of information technology services and solutions. Yet, ensuring consistency in the review of applicable technology acquisitions, providing role-based training to applicable employees, and incorporating periodic vendor monitoring activities would strengthen this function further. We offered three (3) recommendations, which Management agreed to implement. Controls could be strengthened by the following:

- Developing role-based training materials for those involved in 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 be 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-risk 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 (8) 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 the 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.

Audit of Selected Operations and Partnerships (Herbert Wertheim College of Medicine)

This is an audit of selected operations and partnerships in effect at the Florida International University Herbert Wertheim College of Medicine (HWCOM) for the period of January 1, 2024, through December 31, 2024. The audit specifically focused on the agreement between the American University of Antigua College of Medicine (“AUA”) and HWCOM, and the cohorts of non-AUA international medical students. In summary, we concluded that HWCOM has established safeguards and protections against liabilities stemming from the relationship with AUA. Overall, the program’s internal controls and processes tested were found to be effective. Our audit identified a few opportunities for improvement related to the AUA-Affiliation Agreement and malpractice liability insurance requirements for non-AUA international medical students that need the attention of HWCOM’s leadership. We offered three (3) recommendations, which Management agreed to implement. Controls could be strengthened by implementing the following:

- Amending the AUA-Affiliation Agreement to include a provision addressing force majeure and to reflect the correct minimum credit requirement for student admission.
- Communicating to non-AUA international medical students that the insurance policy must list FIU as the certificate holder.



Audit of Prohibited Expenditures Prevention and Detection Controls

We completed this audit to assess controls for preventing and detecting prohibited expenditures during the period of July 1, 2024, through December 31, 2024, to comply with BOG Regulation 9.016. In summary, we concluded that the University complies with the regulation in all material respects. We found that the University has implemented multiple layers of controls for preventing and detecting prohibited expenditures and for supporting compliance with BOG Regulation 9.016. During our audit, we identified opportunities to enhance current processes, which resulted in two (2) recommendations, which Management agreed to implement. Current processes can be enhanced by implementing the following:

- Identify and deactivate inactive or obsolete departments within PantherSoft.
- Coordinate with relevant departments to ensure active social media accounts that were managed by dismantled departments are removed and outdated website references are updated.

Audit of Foreign Influence Regulatory Controls

BOG Regulation 9.012 requires that we complete this audit of foreign influence regulatory compliance. Our audit covered the foreign researcher screening and foreign travel approval processes for the period of July 1, 2023, through November 30, 2024. In summary, we concluded that the University has implemented procedures for screening foreign researchers and approving and monitoring international travel covered by F.S. 1010.35 and 1010.36 and BOG Regulation sections 9.012(5) and 9.012(6). We found that the University's procedures and practices complied with the requirements of F.S. 1010.36 and BOG Regulation 9.012(6). However, we found instances of non-compliance with satisfying some requirements for screening foreign researchers as prescribed by F.S. 1010.35 and BOG Regulation 9.012(5). Additionally, although not representing non-compliance with the requirements of the aforementioned statutes and regulation sections, we also identified instances of non-compliance with University's policies and procedures that may impact their operating effectiveness and provide opportunities for process improvements. We offered 11 recommendations including the following:

- Modify the screening workflow and procedures to confirm consistency of the applicant's entries in the application, including response to the Foreign Influence Question, and the supporting documents.
- Verify all required education and the 10 most recent years of employment information while screening covered applicants.
- Ensure foreign influence screenings are completed by ORED and HR prior to onboarding a new hire.
- Ensure travel authorization requests are timely submitted and fully approved prior to employee travel and before any expenses are incurred in accordance with the University's travel policies and procedures.
- Ensure travelers timely submit and include all required disclosures on expense reports, regardless of whether expenses were incurred in accordance with the University's travel policies and procedures.

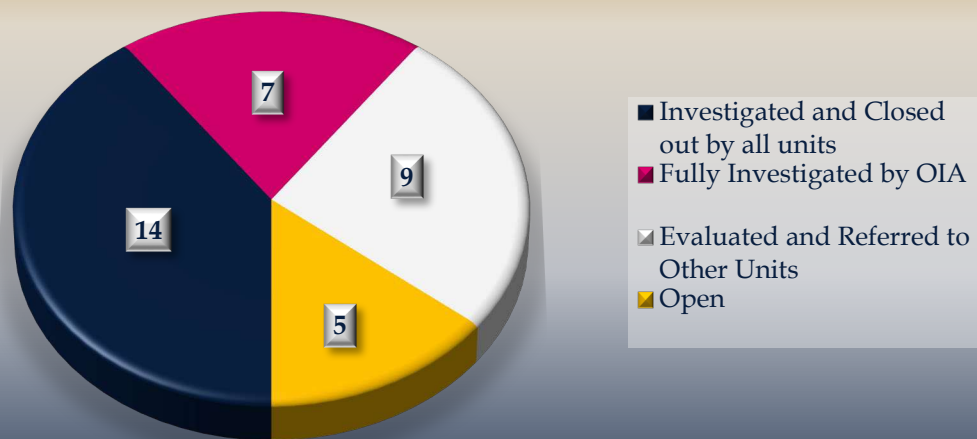
INVESTIGATION ACTIVITY

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

During FY 2024-2025, our Office received 16 such complaints. We evaluated all complaints received to determine if they are credible and should either be fully investigated by us or referred to an appropriate University staff for follow-up. Generally, complaints we determined not to be credible or meeting certain additional criteria were closed to investigation by our Office.

Of the 16 complaints received during FY 2024-2025, we closed out 12, and 4 were open as of the end of the fiscal year. Additionally, we closed out two (2) of the three (3) cases that were opened at the end of the prior fiscal year. The chart on the next page depicts our investigation activity during FY 2024-2025.

**Status of Complaints Received by the
Office of Internal Audit in FY 2024-2025**



ADVISORY ACTIVITY

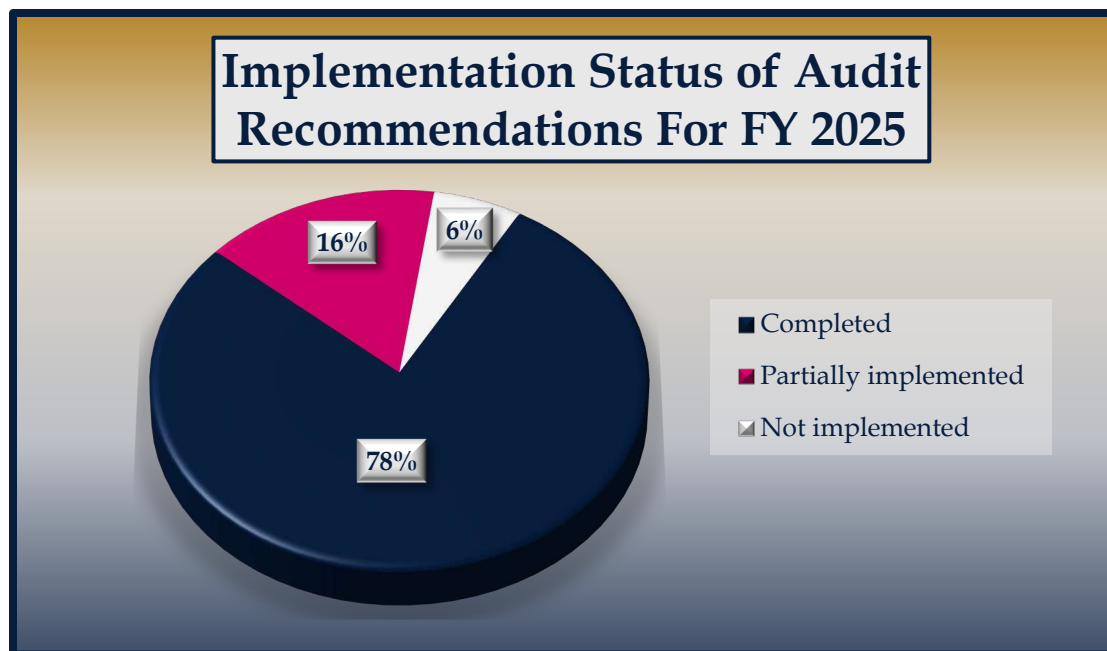
During the fiscal year, our Office has taken advantage of opportunities to provide support, in an advisory capacity, to University management. The following are some areas where OIA's resources were utilized in providing advisory services to management:

- Athletics Department p-card reconciliation process
- Draft procedures development review
- Human Resources investigation support
- Risk monitoring management tool development
- Accounting Quality Control and Compliance

AUDIT FOLLOW-UP ACTIVITY

Our Office has a systematic process for following up on outstanding audit recommendations through their implementation. Each month, through the OIA Panther Audit Platform, automatic notifications are sent to the issue-owners of recommendations that are due for implementation. Management indicates the status of the recommendations and the corrective actions taken, and uploads the supporting documentary evidence in the Platform. We then audit and validate the reported status and either concur with or revise the reported status based on our audit. Additionally, we report the results of our audit follow-up activity to the University President and Board of Trustees every six (6) months. We believe these efforts have promoted greater accountability from University management.

During FY 2024-2025, there were 130 recommendations that were due for implementation. We have concluded that 101 (78 percent) were completed, 21 (16 percent) were partially implemented, and 8 (6 percent) were not implemented by their expected implementation date. (See chart on the next page.)



RISK MANAGEMENT

University Anti-Fraud Framework

BOG Regulation 3.003 *Fraud Protection and Detection* and the University's related regulation FIU-117 *Fraud Protection and Detection* require at least an annual notification to the University's Board of Trustees of the efficacy of the University's anti-fraud framework and any necessary revisions to improve the framework. Our experience with fraud reporting efforts within the University during the fiscal year suggests that the framework is functioning effectively.

In addition, through our periodic and engagement-level risk assessments, we may identify risks faced by the University. Risks that are evaluated as significant, high, or very high are considered for audit coverage either during a planned or current audit. Similarly, while performing an audit, we may uncover certain risks, conditions, or matters of concern, which we will report and recommend that management take the necessary corrective action, or we may choose to investigate further. We have found that almost all such recommendations made to management during FY 2024-2025 have been accepted by management. Whether accepted by management or not, we follow up on all recommendations through their implementation unless otherwise deemed not warranted by us. Pointedly, there were no known risks determined by us as being unacceptably high and communicated to management that were not accepted by management, demonstrating their continued commitment to maintaining a posture of effective risk management.

OTHER ACTIVITIES

State University Audit Council

The CAE maintained participation in the State University Audit Council through his attendance at the Council's monthly meeting of fellow State University System CAEs and representatives from the Board of Governor's Office of Inspector General and Director of Compliance. The meetings provided an avenue for discussing the various matters that are of concern to the communities represented by the attendees. During FY 2024-2025, FIU's Office of Internal Audit was privileged to host the Council for one of its two in-person meetings.

Quality Assurance Improvement Program – External Quality Assurance Review

The Office of Internal Audit is required to undergo an external quality assurance review (QAR) at least every five (5) years. A team of independent external reviewers completed a QAR 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 ("Standards") and Code of Ethics. The review also sought to identify opportunities to enhance the Office's operations with recommended best practices.

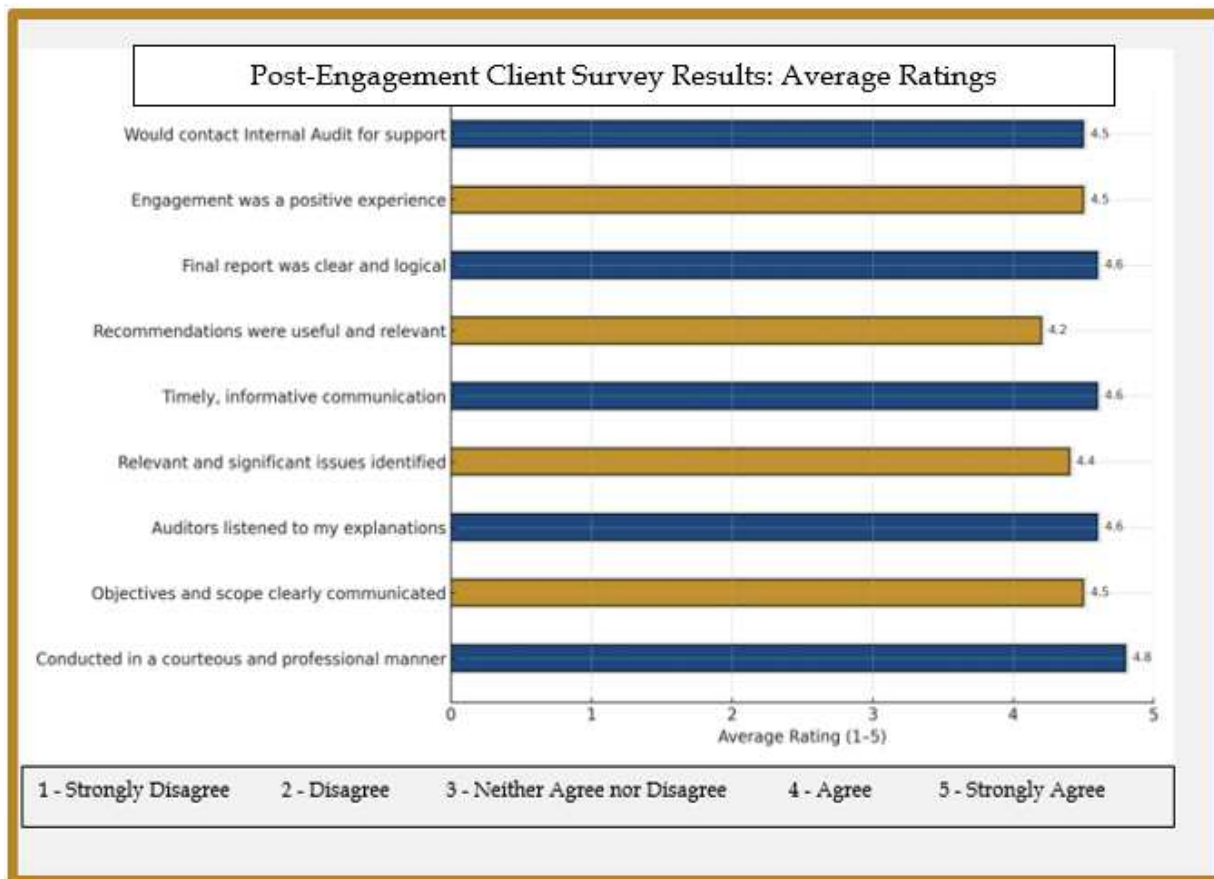
The Office received a rating of "Generally Conforms," the highest of three (3) possible ratings that can be achieved. The review also concluded that the Office adhered to the Code of Ethics in carrying out its function. The review team recognized the Office's incorporation of several best practices into its operations and offered some suggestions to enhance operations further. The CAE welcomed the review team's recommendations and developed a plan of action to implement them. The final QAR report and the attendant plan of action was approved by the FIU Board of Trustees on February 13, 2025.

Post-Engagement Audit Survey Results

Our Office utilizes several key performance indicators (KPI) for monitoring our performance. These include the following:

- Number of planned audits completed
- Direct staff time allocated to key activities
- Actual-to-budgeted hours for each engagement
- Post-engagement client survey results
- Project schedule of completion
- Rate of audit recommendations fully implemented
- Periodic internal and external quality assurance review results

While each KPI plays an important role in guiding our operations, we place a keen interest in the post-engagement client survey results. We consider this to be a good indicator on how well we are serving our clients and delivering value through our audit work. Below are the overall survey results from our clients for the 2024-2025 fiscal year. This reflects an overall rating of 4.5 out of 5.0, which translates to a service level rating of the midpoint between “agree” and “strongly agree,” on average.



AUDIT PLAN

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

Risk Assessment

We review and assess risks by considering relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. When evaluating these risks, we also considered additional factors, including materiality, regulatory requirements, areas of special concern, inherent risk, known exposure, prior investigations, and past audit coverage to inform our rating of individual risk.

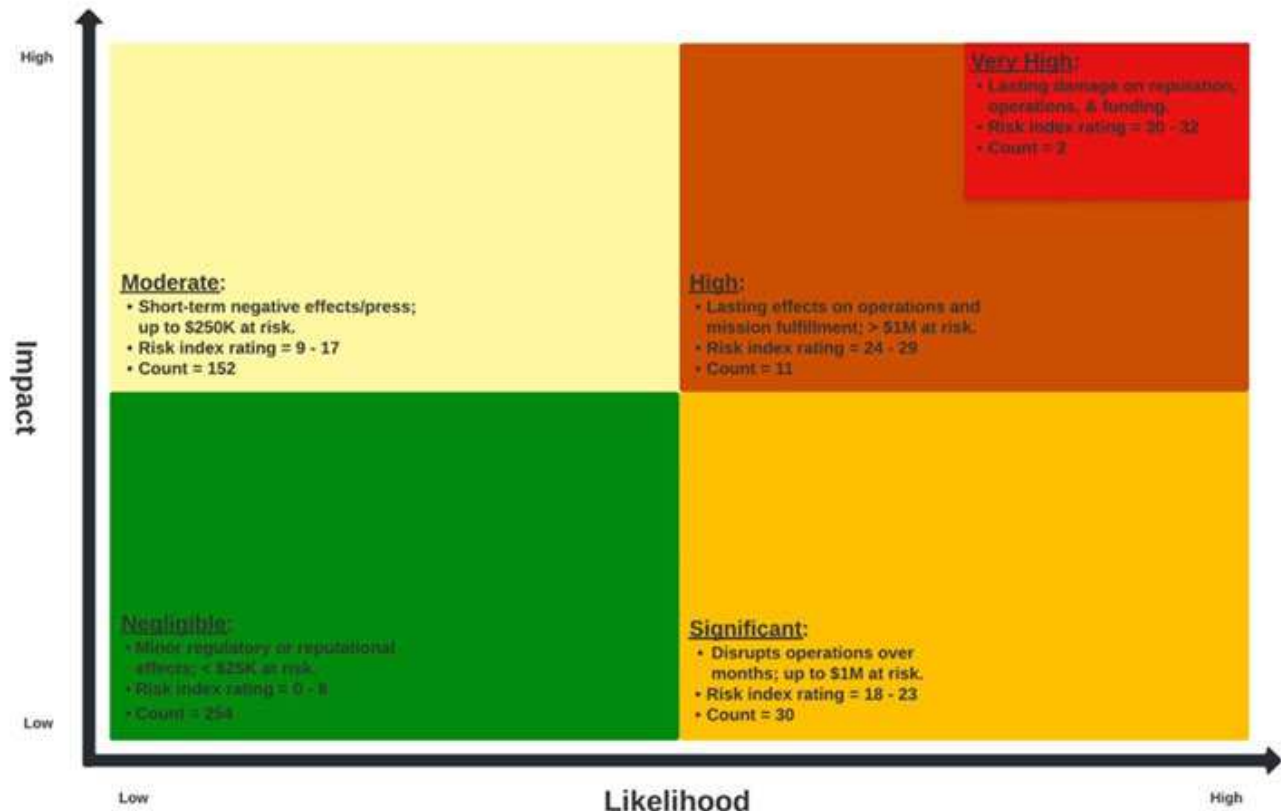
The CAE utilizes information gathered from prior years' risk assessment surveys and from the current year's activity, including periodic touchpoint meetings with University leadership to effectuate the above-mentioned methodology. Through this process, the CAE re-evaluates each risk contained in the OIA's risk registry as well as any additional risks that are identified.

The OIA developed the FY 2025-2026 audit plan based on that effort and our further analysis of the stated risks, related controls, and rating. In addition, we considered the 2025-2029 Risk-Based Five-Year Audit Plan that was reviewed by the BOT last year. Through this collective effort, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed.

Apart from the risk assessment efforts described above, the annual plan includes certain periodic audits that are mandated either by the Board of Governors, regulatory agencies, or contract. Three (3) (23%) of the 13 distinct audits on the FY 2025-2026 audit plan represent these types of audits. Furthermore, two (2) (14%) of the audits completed during FY 2024-2025 were audits of these types.

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

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



To achieve the best use of audit resources, we focus our audit coverage on areas of very high and high risks (those falling within the red sections on the risk matrix) and significant risks (those falling within the amber section of the risk matrix), where appropriate. At the same time, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. We encouraged University management, as the risk owners, to implement the appropriate mitigation strategies for such risks. While the OIA will continue to monitor those risks that are not subject to audit in the current plan, the Office of University Compliance and Integrity also may monitor said risks through its compliance program.

The Office's Risk-Based Five-Year Audit Plan for Fiscal Years 2026-2030 is presented on pages 24 and 25 of this report. At its June 12, 2025 meeting, the BOT approved the audit plan for the 2025-2026 fiscal year presented on page 23.

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. Risk rating: • Very high/High; • Significant; • Moderate.

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 Billing & HIPAA Compliance	(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						✓		

	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
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								✓
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.