Audit and Compliance Committee
February 26, 2026
FIU, Modesto A. Maidique Campus, Graham Center 243

MINUTES

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1. Call to Order and Chair's Remarks
The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Yaffa Popack at 12:59 PM on Thursday, February 26, 2026.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Yaffa Popack, *Chair*; Albert R. Taño, *Vice Chair*; George Heisel; Patrick McDowell; and Nestor Plana.

The following Board members were also in attendance: Trustees Noël C. Barengo; Francesca Casanova; Carlos A. Duart, *Board Chair*; Tila Falic-Levi; Alan Gonzalez; Jesus Lebeña; and Alexander M. Peraza.

Committee Chair Popack welcomed all Trustees, members of the University administration, and the University community. She provided an update regarding the search for the University's next Chief Audit Executive. She stated that the Search Committee held multiple public meetings to evaluate candidates and ultimately identified three finalists for on-campus interviews, which have recently concluded.

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2. Approval of Minutes
Committee Chair Popack asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on November 20, 2025. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on November 20, 2025.

3. Action Item
3.1 Acceptance of Performance-Based Funding and Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification
Interim Chief Audit Executive Vivian F. Gonzalez presented the results of the audit of the Performance-Based Funding and Preeminent Metrics Data Integrity for Committee review. She explained that the audit has been completed annually since the creation of the Performance-Based Funding Model in 2014. She noted that the audit reviewed data submitted to the Florida Board of Governors (BOG) between September 2024 and August 2025 and tested relevant files for two (2) of the 10 Performance-Based Funding (PBF) metrics and four (4) of the 12 preeminent metrics. Ms. Gonzalez indicated that the audit concluded that the University continues to have good processes and controls for maintaining and reporting performance metrics data and, overall, the system, in all

material respects, continues to function in a reliable manner. Ms. Gonzalez stated that while the audit resulted in one (1) finding, the finding did not have an adverse impact on the metric calculation, and the audit provides the FIU Board of Trustees Chair and University President with an objective basis for signing the Data Integrity Certification for submission to the BOG.

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

4. Discussion Items: No Action Required

4.1 Office of University Compliance and Integrity Quarterly Report

Chief Compliance and Privacy Officer Ms. Jennifer LaPorta commented that federal legislative actions and executive orders continued to shape the compliance environment throughout the second quarter. She added that the Compliance Office focused its efforts on anticipating and mitigating risks and implementing guidance. She commented on strengthening FIU's foreign-influence compliance posture by finalizing new federal and state foreign-gift and contract-reporting protocols. Ms. LaPorta stated that, in November, the Compliance Office launched the foreign gifts and contracts assessment and review process to support the January reporting cycle, submitting both federal and state reports on January 31, 2026. She indicated that the Compliance Office onboarded an FIU customs broker and developed new guidance to help units navigate duty, tariff, and import-compliance obligations related to international transactions. She mentioned the successful completion of the escalation phase of six major compliance-training campaigns, achieving an average 99% completion rate for all University employees with 100% completion for Vice Presidents and Deans.

Ms. LaPorta remarked that the Compliance Office continued proactive outreach through targeted communications campaigns. Ms. LaPorta, who serves co-chair of the State University System (SUS) Ethics Subcommittee, commented on advancing the development of new educational guidance materials to promote consistent and responsible conduct across the SUS. She mentioned that during the reporting period, the Compliance office advanced six (6) new or substantively updated University policies through the leadership endorsement process. She commented on collaborative efforts across University units to develop an adverse-incident escalation plan for health affairs and two (2) new social media policies. Ms. LaPorta stated that, during the reporting period, the Compliance Office confirmed deadlines and verified submissions for 24 compliance-related filings and activities across the University. She indicated that, through the end of the reporting period, 90 open hotline reports were tracked, including 24 new reports received between October and December. She added that a major focus for the reporting period was completing configuration, data migration, and training in preparation for transitioning to the University's new hotline platform, which successfully launched in December. She pointed out that the Compliance Office initiated the BOG required five (5)-year external review of FIU's Compliance Program. She noted that the review has progressed to the interview phase, and it is expected that the final report will be presented to the FIU Board of Trustees at its June meeting, followed by submission to the BOG.

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4.2 Office of Internal Audit Status Report
Ms. Gonzalez noted that since the Office of Internal Audit's last report to the Committee, the Office of Internal completed the Audit of Performance-Based Funding and Preeminent Metrics Data Integrity, and issued a continuous auditing report covering the three-month period ending September 30, 2025. She explained that the continuous auditing report found exceptions in four (4) out of the ten processes reviewed. Ms. Gonzalez added that, across the four (4) processes, seven (7) findings were identified, involving human resources, travel, purchasing, and credit cards. Ms. Gonzalez mentioned the exceptions occurred across five (5) business units, relating to transactions totaling approximately $19,000. She clarified that the referenced $19,000 does not represent a financial loss for the University but rather reflects transactions associated with procedural errors.

Ms. Gonzalez commented on work in progress. She reported that of the 54 recommendations that were due for implementation during the six (6) months ended December 31, 2025, 70% were implemented, 28% were partially implemented, and 2% were pending some form of implementation. She added that since January 1, 2026, one (1) recommendation that was partially implemented has since been fully implemented, which increases the percentage of fully implemented recommendations to 72%. Ms. Gonzalez mentioned that the Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. She added that since the Office of Internal Audit's last report to the Committee, 11 such complaints were received and 12 have been closed, two (2) of which were carried over from the previous report.

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

6. Concluding Remarks and Adjournment
With no other business, Committee Chair Yaffa Popack adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, February 26, 2026 at 1:14 PM.