



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

FIU, Modesto A. Maidique Campus, Graham Center 243

Thursday, February 26, 2026
1:00 PM

Chair: Yaffa Popack
Vice Chair: Albert R. Taño
Members: George Heisel, Patrick McDowell, Nestor Plana

AGENDA

- | | |
|--|--------------------|
| 1. Call to Order and Chair's Remarks | Yaffa Popack |
| 2. Approval of Minutes | Yaffa Popack |
| 3. Action Item | |
| AC1. Acceptance of Performance-Based Funding and Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification | Vivian F. Gonzalez |
| 4. Discussion Items: No Action Required | |
| 4.1 Office of University Compliance and Integrity Quarterly Report | Jennifer LaPorta |
| 4.2 Office of Internal Audit Status Report | Vivian F. Gonzalez |
| 5. New Business | Yaffa Popack |
| 5.1 Senior Management Discussion of Audit Processes | |
| 6. Concluding Remarks and Adjournment | Yaffa Popack |

The next Audit and Compliance Committee Meeting is scheduled for June 18, 2026

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Meeting Book - FIU Board of Trustees Audit and Compliance Committee Meeting

1. Call to Order and Chair's Remarks Yaffa Popack

2. Approval of Minutes Yaffa Popack

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3. Action Item

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

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and Preeminent Metrics Data Integrity Audit Report and Approval
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Integrity 7

Data Integrity Certification Form, March 2026 27

4. Discussion Items: No Action Required

4.1 Office of University Compliance and Integrity Quarterly Report
Jennifer LaPorta 30

4.2 Office of Internal Audit Status Report
Vivian F. Gonzalez 48

5. New Business Yaffa Popack

6. Concluding Remarks and Adjournment Yaffa Popack

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February 26, 2026

Subject: Approval of Minutes of Meeting held November 20, 2025

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on November 20, 2025.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on November 20, 2025

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, November 20, 2025

Facilitator/Presenter: Yaffa Popack, *Chair, Audit and Compliance Committee*

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Audit and Compliance Committee
November 20, 2025
FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Alan Gonzalez at 9:04 AM on Thursday, November 20, 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 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; Albert R. Taño; and Fred Voccola (*Zoom*).

Committee Chair Gonzalez welcomed all Trustees, members of the University administration, and the University community. He provided an update regarding the search for the University's next Chief Audit Executive. He added that the Search Committee held its first meeting on November 19, 2025, officially beginning the search process and that President Jeanette M. Nuñez gave the Committee its formal charge.

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 September 18, 2025. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on September 18, 2025.

3. Discussion Items: No Action Required

3.1 Office of University Compliance and Integrity Quarterly Report

Chief Compliance and Privacy Officer Ms. Jennifer LaPorta commented on working closely with the Office of the General Counsel and affected stakeholders to understand and implement controls to address changes in areas such as H-1B visas, new guidance from the Attorney General on unlawful discrimination, and certification requirements for federally sponsored research. She noted that the University's federal and state foreign gifts and agreements reports were filed in July and that FIU's 2024–2025 Foreign Countries of Concern Report to the Florida Board of Governors (BOG) was submitted in September. Ms. LaPorta added that FIU had no gifts or agreements with countries of

concern and had no compliance exceptions or follow-up inquiries from the Office of the Inspector General for the reporting period. She stated that the Compliance Office launched six (6) compliance campaigns during the reporting period, updated the compliance communications plan for the 2025–2026 fiscal year, and developed a new Youth Protection Training, which is currently under review by stakeholders.

Ms. LaPorta pointed out that the Compliance Office ushered 12 new/substantively updated policies, is in the process of transitioning to a new Policy Library platform, and launched an automated endorsement process for leadership review and approval. She stated that the Compliance Office verified submissions for compliance-related filings and activities across the University. Ms. LaPorta commented on the onboarding and transitioning of the University's new hotline provider and coordinating data migration with the current vendor. She indicated that all members of the Compliance team completed the Administrative Assessment Micro-Credential developed by FIU's Office of Institutional Effectiveness and subsequently enhanced its compliance culture and effectiveness survey, which will be issued in spring 2026.

3.2 Office of Internal Audit Status Report

Interim Chief Audit Executive Ms. Vivian F. Gonzalez presented the Office of Internal Audit Status Report, reporting on the following recently completed projects: two (2) reports on continuous auditing of selected processes for the periods ending March 31, 2025, and June 30, 2025 and the review of the Master Affiliation Agreement between FIU and Baptist Health of South Florida. She commented that the continuous auditing reports identified exceptions related to three (3) of the 10 processes tested. Ms. Gonzalez added that exceptions pertained to the areas of human resources, travel, and credit card processes and were distributed across six (6) business units, totaling approximately \$5,500 in transactions. She stated that the review of the University's agreement with Baptist Health confirmed that the agreement was properly reviewed and approved by the Office of the General Counsel in accordance with University Policy and while some controls and resources are still being developed, the Office of Internal Audit found that plans and initiatives have been established and are expected to support the partnership's success.

Ms. Gonzalez commented on work in progress, which includes continuous auditing and follow-up of prior audit recommendations. She indicated that the Office of Internal Audit continues to receive and review complaints related to alleged fraud, waste, abuse, and mismanagement. She added that since the last update to the Audit and Compliance Committee, the Office of Internal Audit received six (6) new complaints and closed nine (9) investigations, four (4) of which were carried over from the prior update.

4. New Business

4.1 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 Ms. LaPorta, Ms. Gonzalez, and the University's liaison to the Committee, Senior Vice President for Operations and Safety and Chief of Staff Javier I. Marques regarding matters to be brought before and actions to be taken by the Committee. Committee Chair Gonzalez added that he also met separately with Ms. Gonzalez. Committee Chair Gonzalez indicated that Ms. Gonzalez had no concerns to report. Responding to

Committee Chair Gonzalez, Ms. Gonzalez indicated that she had nothing further to bring to the Committee's attention regarding the audit process.

5. 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, November 20, 2025 at 9:15 AM.

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February 26, 2026

Subject: Acceptance of Performance Based Funding and Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification

Proposed Action:

Florida International University Board of Trustees acceptance of the Audit Report - Audit of Performance-Based Funding and Preeminent Metrics Data Integrity and approval of the Performance Based Funding and Preeminence Status – Data Integrity Certification, as executed by the University President.

Background information:

As required by Florida Board of Governors (BOG) Regulation 5.001 and Florida Statute 1001.706, the Office of Internal Audit has performed an audit of the data integrity related to the University’s Performance-Based Funding and Preeminent Metrics. The audit objectives were to determine whether the University’s processes ensure the completeness, accuracy, and timeliness of data submissions to the BOG, evaluate the implementation status of prior year audit recommendations, and provide an objective basis for the University President and the Florida International University Board of Trustees (BOT) Chair to sign the Data Integrity Certification to be submitted to the BOG.

Using the results from the data integrity audit, the University President has completed the Data Integrity Certification, furnished by the BOG. The certification document shall be signed by the BOT Chair after being approved by the BOT.

Florida Board of Governors Regulation 5.001(8) states, in relevant part, that University chief audit executives shall conduct or cause to have conducted an annual data integrity audit to verify the data submitted for implementing the Performance-based Funding Model complies with the data definitions established by the Board of Governors. The audit report shall be presented to the university’s board of trustees for its review, acceptance, and use in completing the data integrity certification. The audit report and data integrity certification are due to the Board of Governors’ Office of Inspector General by March 1 each year.

Supporting Documentation: Audit of Performance-Based Funding and Preeminent Metrics Data Integrity
Data Integrity Certification, March 2026

Facilitator/Presenter: Vivian F. Gonzalez

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**Office of
Internal Audit**

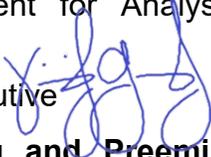
FLORIDA INTERNATIONAL UNIVERSITY

**Audit of Performance-Based Funding
and Preeminent Metrics Data Integrity**

**Report No. 25/26-05
January 22, 2026**



Office of Internal Audit

Date: January 22, 2026
To: Hiselgis Perez, Associate Vice President for Analysis and Information Management
From: Vivian Gonzalez, Interim Chief Audit Executive 
Subject: **Audit of Performance-Based Funding and Preeminent Metrics Data Integrity – Report No. 25/26-05**

Since 2014, the State University System of the Florida Board of Governors (BOG) has utilized a performance-based funding (PBF) program, built on 10 performance metrics, to evaluate Florida's public universities. For fiscal year 2025-2026, the Florida Legislature and the Governor allocated \$645 million in performance-based awards. FIU ranked first and received approximately \$73 million. In addition, FIU retained its designation as a preeminent state research university.

As required by BOG Regulation 5.001(8) and Section 1001.706, Florida Statutes, we have conducted an audit of the data related to the University's Performance-Based Funding and Preeminent Metrics. The objectives of our audit were to determine whether the University's processes ensure the completeness, accuracy, and timeliness of data submissions to the BOG, evaluate the implementation status of prior year audit recommendations, and provide an objective basis for the University President and the Chair of the Board of Trustees to sign the *Data Integrity Certification* to be submitted to the BOG by the first business day of March 2026.

Our audit determined that FIU continues to have good process controls for maintaining and reporting performance metrics data, and that the system continues to function in a reliable manner, in all material respects. We identified one issue that, while it did not affect the calculation of the metrics, presents an opportunity to further strengthen the process. We issued one recommendation to resolve this matter and management has agreed to implement it.

We want to take this opportunity to express our appreciation for the cooperation and courtesy extended to us by you and your staff throughout the audit.

Attachment

C: FIU Board of Trustees
Jeanette M. Nuñez, University President
Elizabeth M. Béjar, Provost, Executive Vice President, and Chief Operating Officer
Kenneth A. Jessell, Senior Vice President and Chief Administrative Officer
David H. Snider, Chief Financial Officer and Senior Vice President, Division of Finance and Administration
Javier I. Marques, Senior Vice President for Operations and Safety and Chief of Staff, Office of the President

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EXECUTIVE SUMMARY

Introduction

Beginning in fiscal year (FY) 2013-2014, the State University System (SUS) of the Florida Board of Governors (BOG) instituted a performance-based funding (PBF) program predicated on 10 performance metrics used to evaluate Florida's public universities. For FY 2025-2026, FIU ranked first and received approximately \$73 million of the \$645 million (11.3%) distributed by the Florida Legislature and Governor. Furthermore, the University continued to achieve sufficient preeminent metrics to keep the designation of a preeminent state research university.

What We Did

As required by the BOG, we performed this audit to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the University's Performance-Based Funding and Preeminent Metrics.

What We Concluded

In summary, we concluded that the University continues to have effective process controls for maintaining and reporting performance metrics data. In our opinion, the process, in all material respects, continues to function in a reliable manner. Although having no adverse impact on the calculation of the metrics, we observed an area that could benefit from process improvements, as follows:

- Collaborate with the Office of the Provost to ensure that functional units conduct periodic audit log reviews, implement a process to address any anomalous activity, and perform compliance checks to confirm adherence to these requirements.

The finding found and the background giving rise to the foregoing recommendation are detailed in the *Findings and Recommendations* section beginning on page 5 of this report. We have also included the mitigation plan management has proposed in response to our finding and recommendation, along with their implementation date, complexity rating, and responsible employee.

OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to the State University System of the Florida Board of Governors Regulation 5.001(8) and Section 1001.706, Florida Statutes, we have completed an audit of the data integrity and processes utilized in the University's Performance-Based Funding and Preeminent Metrics. Our audit entailed an examination of data files submitted to the BOG between September 1, 2024, and August 31, 2025. The primary objectives of our audit were to:

- (a) determine whether the processes established by the University ensure the (a) completeness, accuracy, and timeliness of data submissions to the BOG that (a) support the University's Performance-Based Funding and Preeminent Metrics, (b) evaluate the implementation of prior year audit recommendations, and (c) provide an objective basis of support for the University President and Chair of the Board of Trustees to affirm the representations made in the *Data Integrity Certification*, which shall be filed with the BOG by March 1, 2026.

We conducted our audit in conformance with the *Global Internal Audit Standards* issued by The Institute of Internal Auditors. The audit included an examination of the supporting records and processes, and the performance of other auditing procedures, as we considered necessary under the circumstances. Sample sizes and transactions selected for testing were determined on a judgmental basis applying a nonstatistical sampling methodology. Therefore, our test results are limited to our sample and might not be representative of the population from which the sample was selected. We performed our audit planning and fieldwork from September 2025 through January 2026.

To satisfy our objectives, we validated that the data submitted was unabridged and identical to the data contained in PantherSoft, the University's system of record. In certain circumstances as described within the testing, we further validated the integrity of the data contained in PantherSoft. During the audit, we:

- confirmed our understanding of the data flow processes for all the relevant data files from the transactional level to their submission to the BOG,
- reviewed data definitions and methodology established by the relevant groups within the BOG and FIU to identify changes to the PBF metrics,
- observed current practices and data processing techniques, and
- tested the accuracy of the data reported for two of the ten PBF metrics and four of the twelve preeminent metrics achieved and submitted to the BOG as of August 31, 2025.

We reviewed all internal and external audit reports issued during the past three years and identified two reports containing recommendations pending implementation. Of the seven recommendations issued in the two reports, four recommendations were implemented and verified through follow-up procedures. We evaluated the status of the three remaining recommendations: Recommendation 2.2 from Report No. 22/23-06, *Audit of Performance-Based Funding and Emerging Preeminent Metrics Data Integrity*, issued February 10, 2023, and Recommendations 1.1 and 1.2 from Report No. 24/25-05, *Audit of Performance-Based Funding and Preeminent Metrics Data Integrity*, issued January 29, 2025. See results of the review on page 7.

BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida's 12 public universities. Beginning in FY 2013-2014, the BOG instituted a performance-based funding program, which is predicated on 10 performance metrics used to evaluate the universities on a range of indicators, including graduation and retention rates, job placement, and access rate, among others. Two of the ten performance metrics are "choice metrics", one selected by the BOG and one selected by each university's Board of Trustees. The 10 PBF metrics pertaining to FIU are depicted in Appendix I on page 9. In 2016, the Board of Governors' Performance-Based Funding Model was codified into law under Section 1001.66, Florida Statutes, *Florida College System Performance-Based Incentive*.

The performance-based funding program has four key components:

1. Institutions will be evaluated on either Excellence or Improvement for each metric.
2. Each metric is evaluated using one year of reported data.
3. The benchmarks for Excellence were based on the Board of Governors' 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were determined after reviewing data trends for each metric.
4. The Florida Legislature and Governor determine the amount of new state funding and the amount of institutional funding that would come from each university's recurring state-based appropriation. (See Appendix II – *BOG's Performance Funding Allocation* on page 10.)

Pursuant to Section 1001.706(5)(e), Florida Statutes:

Each university shall conduct an annual audit to verify that the data submitted pursuant to ss. 1001.7065 and 1001.92 complies with the data definitions established by the board and submit the audits to the Board of Governors Office of Inspector General as part of the annual certification process required by the Board of Governors.

In addition to the data integrity audit for the Performance-Based Funding Model, universities designated as preeminent or emerging preeminent must conduct a similar audit for the data and metrics used for preeminent status consideration. The BOG permits this audit either to be included with or separate from the Performance-Based Funding Data Integrity audit. We have opted to perform a combined audit.

Since 2024, FIU has achieved sufficient preeminent metrics to qualify for designation as a preeminent state research university. Preeminent status is achieved upon meeting a minimum of 12 of the 13 metrics. A table summarizing the 13 preeminent metrics is included in Appendix I on page 9.

OVERALL ASSESSMENT OF INTERNAL CONTROLS

Our overall assessment of internal controls is presented in the table below.

INTERNAL CONTROLS ASSESSMENT			
CRITERIA	SATISFACTORY	OPPORTUNITIES TO IMPROVE	INADEQUATE
Process Controls	X		
Policy & Procedures Compliance	X		
Effect	X		
Information Risk	X		
External Risk	X		
INTERNAL CONTROLS LEGEND			
CRITERIA	SATISFACTORY	OPPORTUNITIES TO IMPROVE	INADEQUATE
Process Controls: Activities established mainly through policies and procedures to ensure that risks are mitigated, and objectives are achieved.	Effective	Opportunities exist to improve effectiveness	Do not exist or are not reliable
Policy & Procedures Compliance: The degree of compliance with process controls – policies and procedures.	Non-compliance issues are minor	Non-compliance issues may be systemic	Non-compliance issues are pervasive, significant, or have severe consequences
Effect: The potential negative impact to the operations (i.e., financial, reputational, social).	Not likely to impact operations or program outcomes	Impact on outcomes contained	Negative impact on outcomes
Information Risk: The risk that information upon which a business decision is made is inaccurate.	Information systems are reliable	Data systems are mostly accurate but need to be improved	Systems produce incomplete or inaccurate data which may cause inappropriate financial and operational decisions
External Risk: Risks arising from events outside of the organization’s control (e.g., political, legal, social, cybersecurity, economic, environment).	None or low	Potential for damage	Severe risk of damage

FINDINGS AND RECOMMENDATIONS

Areas Within the Scope of the Audit Tested Without Exception

We have summarized below the areas within the scope of the audit that were tested without exception.

Data Accuracy Testing – Performance-Based Funding Metrics

This audit is our twelfth audit of the PBF metrics since their implementation in 2014. During the initial audit year, we performed data accuracy testing on all 10 metrics at the request of the BOG. In subsequent audits, we have consistently assessed internal controls as satisfactory. Accordingly, we have taken a risk-based approach that limits data accuracy testing to selected metrics and includes follow-up on prior recommendations. The selection of metrics for testing was based on audit risk, changes to the metrics, and the length of time since the metric was last audited. For this year's audit, we selected Metrics 7 and 10 for testing. (See Appendix IV on page 12 for a description of the metrics tested.)

Metric 7: This metric measures the number of undergraduates enrolled in the fall term who received a Pell Grant during that same term. The data for this metric is derived from the Enrollment and Person Demo tables on the Student Instruction File (SIF) and the Financial Aid Awards table on the Student Financial Aid (SFA) file.

To verify the accuracy of data submitted to the BOG, we judgmentally selected samples of 30 students from each relevant file and verified the 13 elements related to Metric 7 against the source data in PantherSoft. No exceptions were noted.

Metric 10: This metric is the total number of post-doctoral appointees awarded annually. We selected a sample of 30 of the 274 (10.9%) post-doctoral appointees to confirm eligibility criteria including field of work, timing of doctoral degree completion, appointment limitations, and agreement with PantherSoft system data. No exceptions were identified.

Data Accuracy Testing – Preeminent Metrics

In 2025, the University achieved 12 of the 13 preeminent metrics, and, as a result, requalified for continued designation as a preeminent state research university. We selected four of the twelve achieved metrics for testing: Metrics B, G, I, and K. (See Appendix V for a description of the preeminent metrics tested on page 13.)

We used the BOG's *Preeminent Metrics Methodology Document* issued in October 2020 to guide our testing. Based on the methodology, we tested the accuracy of the data used for the four metrics by validating the reported data against PantherSoft and/or the data maintained by external organizations, including the United States Patent and Trademark Office (USPTO), the National Science Foundation (NSF), and national publications.

Metric B: This metric requires the University to hold a top 50 ranking on at least two nationally recognized public university rankings. Rankings from *Washington Monthly* (No. 3) and *U.S. News* (No. 46) met the requirement. No exceptions were identified.

Metric G: This metric requires the total annual science and engineering research expenditures in diversified non-medical sciences to equal \$150 million or more. To verify the expenditures reported, we obtained the University's annual research expenditures, including federal research expenditures, reported on the NSF Higher Education Research and Development Survey. We selected 30 cost centers to ensure expenditures were related to research, non-medical sciences, and in agreement with the amount reported in PantherSoft Financials. The results of our testing found no exceptions.

Metric I: This metric requires the University to have at least 100 patents awarded within the most recent three-year period. Patent data for 2023 to 2025 reflected a total of 170 awarded patents. A sample of 30 patents (17.6%) were reviewed against USPTO records, and all were confirmed as awarded. No exceptions were noted.

Metric K: This metric requires 200 or more post-doctoral candidates to be appointed annually. A sample of 30 out of the 274 (10.9%) post-doctoral appointees was tested above during the testing of PBF Metric 10. No exceptions were identified.

Data File Submissions and Resubmissions

Our review of the data file submission process disclosed that the controls implemented provide reasonable assurance that submissions were complete, accurate, and timely. Based on our review of submission schedules, initial submission evidence, and related system reports all required data files were submitted by established deadlines and accepted without error. Accordingly, we identified no reportable material weaknesses or significant control deficiencies related to data file submissions.

University Initiatives

We obtained the list of the University initiatives designed to align FIU's operations and practices with the SUS Strategic Plan goals. Our review disclosed that none of the initiatives reported to us appear to have been made for the purpose of artificially inflating performance metric goals. The list of initiatives is included as Appendix III on page 11 of this report.

Areas Within the Scope of the Audit Tested With Exception

1. Prior Year Audit Recommendations

We evaluated the status of the three recommendations pending implementation: Recommendation 2.2 from Report No. 22/23-06, *Audit of Performance-Based Funding and Emerging Preeminent Metrics Data Integrity*, issued February 10, 2023, and Recommendations 1.1 and 1.2 from Report No. 24/25-05, *Audit of Performance-Based Funding and Preeminent Metrics Data Integrity*, issued January 29, 2025. Our review determined that recommendations from Report No. 24/25-05 were fully implemented and operated effectively, with no exceptions noted. However, an exception was noted related to Recommendation 2.2 from Report No. 22/23-06.

Recommendation 2.2 from the Office of Internal Audit (OIA) Report No. 22/23-06 states:

“The Office of the Provost in coordination with Analysis and Information Management should work with the functional units to develop a process to periodically review audit logs for activity that has been established, through issue profile modeling, as peculiar and/or anomalous for the impacted field.”

Finding 1

No formal process has been established to ensure units are conducting periodic reviews using the dashboard.

Criteria: Internal Controls

Impact: Moderate

Our review noted that the Oracle Business Intelligence Dashboard was developed and launched in July 2025 to facilitate periodic audit log reviews. This tool is a resource available to departments to monitor updates within PantherSoft Campus Solutions that may impact performance metrics and allows users to visually review additions, changes, or deletions made within a specified time for fields deemed critical to metric calculations. The tool allows for effective monitoring of users who modify multiple fields across tables used in metric calculations.

However, while the Office of Analysis and Information Management and PantherSoft have made the tool available, there is no formalized process to ensure units conduct periodic reviews of audit logs using the dashboard tool. In addition, procedures have not been established to address anomalous activity identified during these reviews.

Recommendation

The Office of Analysis and Information Management should:

Recommendation: Collaborate with the Office of the Provost to ensure that functional units conduct periodic audit log reviews, implement a process to address any anomalous activity, and perform compliance checks to confirm adherence to these requirements.

Management Response/Action Plan: Deliverables and timelines assuming start date of February 2, 2026.

1.1

1. Initiate Collaboration (Due: March 3, 2026): Schedule and hold kickoff meeting; define roles and timeline.
2. Develop Review Guidelines (Due: May 2, 2026): Draft and finalize standard procedures and templates for periodic reviews.
3. Define Anomaly Response Process (Due: June 1, 2026): Establish detection, escalation, investigation, and remediation protocols with clear role assignments.
4. Design Compliance Mechanism (Due: July 1, 2026): Create checklists and reporting/tracking system.
5. Communicate and Train (Due: July 16, 2026): Distribute materials and conduct training for all functional units.
6. Monitor Adoption (Due: July 31, 2026): Conduct initial checks, document progress, and report to internal audit.

Implementation Date: July 31, 2026

Complexity Rating: 3 – Complex

Responsible Employee: Hiselgis Perez

APPENDIX I – FIU’S PERFORMANCE-BASED FUNDING AND PREEMINENT METRICS

(in-scope metrics are shaded)

FIU’s Performance-Based Funding Metrics			
1	Percent of Bachelor’s Graduates Enrolled or Employed (\$40,000+)	6	Percentage of Bachelor’s Degrees Awarded within Programs of Strategic Emphasis
2	Median Wages of Bachelor’s Graduates Employed Full-Time	7	University Access Rate (Percent of Undergraduates with a Pell Grant)
3	Average Cost to the Student (Net Tuition & Fees per 120 Credit Hours for Resident Undergraduates)	8	Percentage of Graduate Degrees Awarded within Programs of Strategic Emphasis
4	Four-Year Graduation Rate (Full-Time, First Time in College [FTIC] Students)	9a	BOG Choice – Florida College System (FCS) AA Transfer Three-Year Graduation Rate (Full- and Part-Time Students)
		9b	BOG Choice – FTIC Pell Recipient Six-Year Graduation Rate (Full- and Part-Time Students)
5	Academic Progress Rate (Second Fall Retention Rate with at Least a 2.0 GPA for Full-Time FTIC Students)	10	Board of Trustees’ Choice – Number of Post-Doctoral Appointees
FIU’s Preeminent Metrics			
A	Average GPA and SAT/ACT Score	H	Number of Broad Disciplines Ranked in Top 100 for Research Expenditures
B	Public University National Ranking (Top 50 Rankings Based on BOG’s Official List of Publications)	I	Utility Patents Awarded (Over Three Calendar Years)
C	Freshman Retention Rate (Full-Time FTIC Students)	J	Doctoral Degrees Awarded Annually
D	Four-Year Graduation Rate (Full-Time, FTIC Students)	K	Number of Post-Doctoral Appointees
E	National Academy Memberships	L	Endowment Size (\$M)
F	Total Research Expenditures (\$M)	M	Science & Engineering Research Expenditures (\$M)
G	Non-Medical Science & Engineering Research Expenditures (\$M)		

APPENDIX II – BOG’S PERFORMANCE FUNDING ALLOCATION

Florida Board of Governors Performance Funding Allocation 2024-2025 ¹				
	Normalized Score	Institutional Investment Allocation	Final State Investment Allocation ²	Total Performance Funding Allocation
FAMU	83	\$12,842,277	\$15,236,600	\$28,078,877
FAU	76	20,307,154	24,093,233	44,400,387
FGCU	67	13,540,861	8,032,715	21,573,576
FIU	96	32,464,106	40,589,694	73,053,800
FL Poly	74	5,010,831	5,945,055	10,955,886
FSU	91	49,418,400	60,596,992	110,015,392
NCF	80	4,157,304	4,932,394	9,089,698
UCF	87	35,554,732	42,183,580	77,738,312
UF	94	60,349,633	73,631,030	133,980,663
UNF	81	14,398,239	17,082,657	31,480,896
USF	89	35,401,875	42,002,225	77,404,100
UWF	91	11,554,588	15,673,825	27,228,413
Totals		\$295,000,000	\$350,000,000	\$645,000,000

¹ The amount of state investment is appropriated by the Legislature and Governor. A prorated amount is deducted from each University’s base recurring state appropriation (Institutional Investment) and is reallocated to each institution based on the results of the performance-based funding metrics (State Investment).

² Top three institutions (including ties) receive 100% of their allocation of the state investment. Universities with the same or higher score as the previous year receive 100% of their allocation of the state investment. If a university’s score decreases for two consecutive years, the University may receive up to 100% of their allocation of the state investment after presenting/completing a student success plan.

APPENDIX III – UNIVERSITY INITIATIVES

List of the University initiatives designed to align FIU's operations and practices with the SUS Strategic Plan goals.

- Over the past seven semesters, with support of Department of Education grant funding, the student success team reached out to over 1,900 students who previously stopped out from the University with over 90 credits earned and at least a 2.0 GPA.³ Over 600 students have returned to FIU, and 230 have graduated to date.
- Implemented an Educational and General Tuition Revenue Reallocation Model.
- Implemented a Faculty Reinvestment Model for strategic faculty hiring.
- Provided significantly greater access to on-demand analytics relevant to the metrics.
- Leveraged student level graduation benchmarking to inform and expand outreach interventions and course demand.
- Integrated career and academic advising.
- Engaged in skills mapping with Lightcast to align programs' curricula to industry-sought skills.
- Continuous strategic enrollment planning via Noel Levitz.
- Continued to expand and refine scholarship, merit, and emergency aid programs to best serve our incoming and current students.
- Expanded and improved communication to students regarding information related to enrollment, financial aid, and student financials.
- Implemented centralized controls with local deployment and execution for student recruitment efforts.
- Expanded centralized retention, graduation, and student success outreach.
- Expanded the variety of predictive indicators used in models to inform student success outreach and strategy, targeting additional populations of students who may be at-risk for attrition or delayed graduation.
- Expanded efforts to reduce course scheduling-related barriers to student progression to graduation.
 - Increased access to actionable data related to course demand and offerings.
 - Implemented/expanded best practices related to course scheduling for student success.
- Engaged in efforts to establish more competitive doctoral student support and expanding funding for doctoral student support.
- Held regular meetings with college leadership to discuss their student success goals, areas of opportunity, and strategies for improvement.

³ A stop out student is a student who temporarily withdraws from a college or university with the intention of returning later.

APPENDIX IV – IN-SCOPE PBF DATA ELEMENTS

Metric		Definition	Submission/Table/Element Information	Relevant Submission(s)
7	<p>University Access Rate (Percent of Undergraduates with a Pell Grant)</p>	<p>This metric is based on the number of undergraduates, enrolled during the fall term, who received a Pell Grant during the fall term. Students who were not eligible for Pell Grants (e.g., unclassified, non-resident aliens, post-baccalaureate students) were excluded from the denominator for this metric.</p>	<p>Submission: SIF Table: Enrollments Elements: 01060 – Student Classification Level 01107 – Fee Classification – Kind 02041 – Demo Time Frame 01413 – Type of Student at Time of Most Recent Admission 02001 – Reporting Time Frame 01095 – University Identifier</p> <p>Submission: SIF Table: Person Demo Elements: 02043 – Non-Resident Alien Flag 02041 – Demo Time Frame 01095 – University Identifier</p> <p>Submission: SFA Table: Financial Aid Awards Elements: 02001 – Reporting Time Frame 01253 – Financial Aid Award Program Identifier 02040 – Award Payment Term 02001 – Reporting Time Frame 01095 – University Identifier</p>	<p>Fall 2024</p> <p>Fall 2024</p> <p>Annual 2023-2024</p>
10	<p>Number of Post-Doctoral Appointees</p>	<p>The number of post-doctoral appointees awarded annually.</p>	<p>Survey of graduate students and post-doctorates in science and engineering. (Not a BOG file submission.)</p>	<p>Fall 2024</p>

Definition Source: BOG Performance-Based Funding 2025 Metric Definitions

APPENDIX V – IN-SCOPE PREEMINENT METRICS

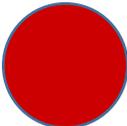
Metric		Definition
B	National University Rankings	A top 50 ranking on at least two well-known and highly respected national public university rankings, including, but not limited to, the U.S. News and World Report rankings, reflecting national preeminence, using most recent rankings.
G	Total Annual R&D Expenditures in Non-Health Sciences	Total annual Science & Engineering research expenditures in diversified non-medical sciences of \$150 million or more.
I	Patents Awarded	One hundred or more total patents awarded by the United States Patent and Trademark Office for the most recent three-year period.
K	Number of Post-Doctoral Appointees	Two hundred or more post-doctoral appointees annually.

Source: BOG Preeminent Metrics Methodology

APPENDIX VI – IMPACT RATINGS LEGEND

Impact Rating	Description
Severe	Immediate intervention required. Critical risks that could lead to significant financial loss, regulatory sanctions, or irreparable harm to the organization. Threatens the integrity of operations or financial reporting.
Significant	High priority for resolution. Risks that could result in serious issues if not addressed in a timely manner. May lead to considerable financial implications or regulatory concerns.
Moderate	Requires attention within a reasonable timeframe. Risks that have a noticeable but not catastrophic impact on operations or finances. Could lead to inefficiencies or minor financial losses if not addressed.
Limited	Not of urgent priority. Does not pose an immediate threat to operations or finances but require attention, nonetheless. The impact on the organization is limited; primarily related to process improvements or leading practices.

APPENDIX VII – COMPLEXITY RATINGS LEGEND

Legend: Estimated Time of Completion		Legend: Complexity of Corrective Action	
	Estimated completion date of less than 30 days.		Routine: Corrective action is believed to be uncomplicated, requiring modest adjustment to a process or practice.
	Estimated completion date between 30 to 90 days.		Moderate: Corrective action is believed to be more than routine. Actions involved are more than normal and might involve the development of policies and procedures.
	Estimated completion date between 91 to 180 days.		Complex: Corrective action is believed to be intricate. The solution might require an involved, complicated, and interconnected process stretching across multiple units and/or functions; may necessitate building new infrastructures or materially modifying existing ones.
	Estimated completion date between 181 to 360 days.		
	Estimated completion date of more than 360 days.		Exceptional: Corrective action is believed to be complex, as well as having extraordinary budgetary and operational challenges.

*The first rating symbol reflects the initial assessment based on the implementation date reported by management, while the second rating symbol reflects the current assessment based on existing conditions and auditor's judgment.

APPENDIX VIII – STAFF ACKNOWLEDGMENT AND OIA CONTACTS

Contributors to the report:

The following staff contributed to the audit in the designated roles:

- Ibis Alcala — Auditor in Charge
 - Henley Louis-Pierre — IT Auditor
 - Stephanie Price — Supervisor and Reviewer
 - Natalie San Martin — Independent Reviewer
-

Contact us:



auditors@fiu.edu



(305) 348-2107



Report fraud, waste, abuse, and financial mismanagement on the [OIA Website](#) or [Ethical Panther Hotline](#).

Report a whistle-blower complaint to OIA in writing on the [OIA Website](#) or by calling (305) 348-2107.

Purpose of Internal Auditing

Internal auditing strengthens the organization's ability to create, protect, and sustain value by providing the board and management with independent, risk-based, and objective assurance, advice, insight, and foresight. Internal auditing enhances the organization's successful achievement of its objectives; governance, risk management, and control processes; decision-making and oversight; reputation and credibility with its stakeholders; and ability to serve the public interest.



Data Integrity Certification

March 2026

In accordance with Board of Governors Regulation 5.001(8), university presidents and boards of trustees are to review, accept, and use the annual data integrity audit to verify that the data submitted for implementing the Performance-based Funding model complies with the data definitions established by the Board of Governors.

Given the importance of submitting accurate and reliable data, boards of trustees for those universities designated as preeminent or emerging preeminent are also asked to review, accept, and use the annual data integrity audit of those metrics to verify that the data submitted complies with the data definitions established by the Board of Governors.

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1001.706(5)(e), 1001.7065, and 1001.92, Florida Statutes.

Instructions: To complete this certification, university presidents and boards of trustees are to review each representation in the section below and confirm compliance by signing in the appropriate spaces provided at the bottom of the form. *Should there be an exception to any of the representations, please describe the exception in the space provided.*

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by **close of business on March 1, 2026**.

University Name: Florida International University

Data Integrity Certification Representations:

1. I am responsible for establishing and maintaining, and have established and maintained, effective internal controls and monitoring over my university's collection and reporting of data submitted to the Board of Governors Office, which will be used by the Board of Governors in Performance-based Funding decision-making and Preeminence or Emerging-preeminence Status.
2. In accordance with Board of Governors Regulation 1.001(3)(f), my Board of Trustees has required that I maintain an effective information system to provide accurate, timely, and cost-effective information about the university, and shall require that all data and reporting requirements of the Board of Governors are met.
3. In accordance with Board of Governors Regulation 3.007, my university provided accurate data to the Board of Governors Office.

Data Integrity Certification, March 2026

4. In accordance with Board of Governors Regulation 3.007, I have tasked my Data Administrator to ensure the data file (prior to submission) is consistent with the criteria established by the Board of Governors. The due diligence includes performing tests on the file using applications, processes, and data definitions provided by the Board Office. A written explanation of any identified critical errors was included with the file submission.
5. In accordance with Board of Governors Regulation 3.007, my Data Administrator has submitted data files to the Board of Governors Office in accordance with the specified schedule.
6. I am responsible for taking timely and appropriate preventive/ corrective actions for deficiencies noted through reviews, audits, and investigations.
7. I recognize that Board of Governors' and statutory requirements for the use of data related to the Performance-based Funding initiative and Preeminence or Emerging-preeminence status consideration will drive university policy on a wide range of university operations – from admissions through graduation. I certify that university policy changes and decisions impacting data used for these purposes have been made to bring the university's operations and practices in line with State University System Strategic Plan goals and have not been made for the purposes of artificially inflating the related metrics.
8. I certify that I agreed to the scope of work for the Performance-based Funding Data Integrity Audit and the Preeminence or Emerging-preeminence Data Integrity Audit (if applicable) conducted by my chief audit executive.
9. In accordance with section 1001.706, Florida Statutes, I certify that the audit conducted verified that the data submitted pursuant to sections 1001.7065 and 1001.92, Florida Statutes [regarding Preeminence and Performance-based Funding, respectively], complies with the data definitions established by the Board of Governors.

Exceptions to Note: Click or tap here to enter text.

Data Integrity Certification, March 2026

Data Integrity Certification Representations, Signatures:

I certify that all information provided as part of the Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) is true and correct to the best of my knowledge; and I understand that any unsubstantiated, false, misleading, or withheld information relating to these statements render this certification void. My signature below acknowledges that I have read and understand these statements. I certify that this information will be reported to the board of trustees and the Board of Governors.

Certification: 
University President

Date: 2/18/26

I certify that this Board of Governors Data Integrity Certification for Performance-based Funding and Preeminence or Emerging-preeminence status (if applicable) has been approved by the university board of trustees and is true and correct to the best of my knowledge.

Certification: _____
University Board of Trustees Chair

Date: _____

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University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Second Quarter 2025-2026

February 26, 2026





FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES
Audit and Compliance Committee
February 26, 2026

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 second quarter of FY 2025 - 2026 (October-December).

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

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

2. Standards of Conduct and Policies

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

3. Training, Education and Communications

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

4. Measurement and Monitoring

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

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

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

6. Risk Management

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

Office of University Compliance & Integrity Quarterly Report

PROGRAM STRUCTURE & OVERSIGHT

The 2025-2026 Annual Work Plan includes continuation of the multitude of Program activities conducted, coordinated, and facilitated by the Compliance Office that promote an organizational culture and that encourage ethical conduct.

Compliance Internal Operating Procedures

- Continued to engage in process improvement assessment, development, testing, and evaluation of internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program.
- Completed development of individual unit procedures template for Restricted Party Screening – Visual Compliance.
- Continued development of Federal and State Foreign Gift and Agreement Reporting Procedure.
- Continued development of New Ethical Panther Hotline Internal Operating Procedures and Investigator Guidelines.
- Continued development of New Policy Platform Internal Operating Procedures.

Foreign Influence and Global Risk Governance Activities

- Facilitated ad hoc Florida Statute Foreign Influence Sub-committee meetings (Sub-committees: 286.101 Foreign Gifts and Contracts; 288.860 International Cultural Agreements; 1010.25 Foreign Gift Reporting; 1010.35 Screening foreign researchers; 1010.36 Foreign travel; research institutions).
- Worked with Foreign Influence Manager to finalize new federal and state foreign gift and contract reporting protocols and unit submission process. Held educational and training session for unit reporting liaisons. Launched Foreign Gifts and Contracts assessment and review process for January reporting cycle.
- 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.
- Onboarded FIU Customs Broker. Developed web content for questions and requests regarding FIU transactions requiring a customs broker. Assisted faculty in navigating duty and tariff obligations for purchases.
- The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.
- Conducted 188 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, travel authorization review, and other vetting

processes. Met with key stakeholders to research and clear restricted party visual compliance results escalated for Office of Compliance review. University-wide, a total of 1,515 visual compliance research reviews were conducted.

- 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.
- Reviewed and vetted foreign source onboarding of new vendors and requests for purchases.
- Responded to questions regarding the use, acquisition and purchase of drones and requests for assessment and approval.
- Finalized international travel training module in FIU Develop platform; began stakeholder review.
- Developed guidance documents, decision tree and applicant questionnaire to determine Country of Concern domicile and worked with Office of the Provost to implement.
- Met with various stakeholders to discuss changes in Visa requirements/processing and assess impact to FIU.
- Worked with the Office of the General Counsel (OGC) and Office of Research and Economic Development (ORED) to address specific foreign influence risks.

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

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

- Chair of the Global Risk and Foreign Influence Task Force
- Chair of the Institutional Conflict of Interest Committee
- Chair of the Policy Committee
- Chair of the Compliance Liaison Committee
- Co-Chair of the State University System Ethics Subcommittee
- Co-Chair of the HIPAA (Health Insurance Portability and Accountability Act) Committee
- Co-Chair of the FERPA (Family Educational Rights and Privacy Act) Committee
- Co-Chair of the Enterprise Risk Management Group
- Member of the State University System Compliance Consortium
- Member of the State University System Enterprise Risk Management Consortium
- Member of the Dean's Advisory Council
- Member of Civil Discourse Taskforce
- Member of the Operations Committee
- Member of the National Collegiate Athletic Association Oversight Committee

- Member of the International Travel Committee
- Member of the University Building Access Controls Committee
- Member of the Drug and Alcohol Task Force
- Member of the Professional Licensure Disclosure Committee
- Member of the Prohibited Expenditures Workgroup
- Member of the Outside Activity/Conflict of Interest Workgroup
- Member of the Digital Accessibility Working Group
- Member of University Safety Committee
- Member of the AI Security, Privacy, and Compliance Subcommittee
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in Information Technology Administrators Committee (ITAC)
- Participant in Veteran's Affairs Workgroup
- Participant in Clinical Informatics Committee
- Participant in the Red Flags/Identity Theft Prevention Program Update Group
- Participant in Microsoft Copilot Pilot Users Group

Athletics Compliance Oversight and Initiatives

- Reviewed and verified all outside aid.
- Requested potential mid-year enrollees' information.
- Attended practice (three (3) teams/ week).
- Conducted All Coaches meeting.
- Conducted Rules Education meetings for Business, Development, Facilities/Equipment, Game Ops, Marketing and Media Relations, Strength and Conditioning, and Ticket Operations.
- Developed and disseminated monthly Newsletter.
- Developed and disseminated new legislation information to coaches.
- Initiated Independent meeting for voting on legislation/proposals.
- Initiated new coaches Compliance Orientation.
- Conducted new hire orientation.
- Distributed monthly financial aid reports to head coaches and reviewed spring increases, non-renewals, and cancellations.
- Processed scholarship request packets and coordinated spring meal plan changes.
- Issued guidance and processed per diem requests for official vacation periods, including Thanksgiving and winter break.
- Managed admissions and eligibility processes for mid-year and spring enrollees, including transfer assessments, admissions reports, and communications with guidance counselors and signees.

- Completed mid-year eligibility re-certifications (credit hours and GPA), including odd-term students and spring enrollees.
- Printed certification and squad lists for initial competitions (Men's Basketball and Women's Basketball) and verified student-athlete clearance to compete.
- Conducted team and football bowl certification meetings and addressed medical hardship requests and potential eligibility concerns.
- Delivered compliance education through all-coaches meetings, mid-year compliance meetings, student-athlete rules education, daily compliance emails, and new hire orientations.
- Distributed exam-period practice reminders and provided Teamworks and admissions guidance as needed.
- Supported bowl game operations by issuing certification and rules education, reviewing per diem allocations, and coordinating with the Senior Associate Athletic Director.
- Provided guidance related to Name, Image, and Likeness (NIL) activities and reviewed legislative proposals, including those related to commercial logos on uniforms and apparel.

Health Affairs Compliance

- Presented at HIPAA Steering Committee meeting.
- Participated in cybersecurity briefings.
- Participated in Privacy Compliance Committee meetings.
- Participated in the Privacy Community and Advisory Group meeting.
- Participated in the Alcohol and Other Drug Policy Subcommittee meeting.
- Conducted investigations and inquiries into privacy and security concerns.
- Effectuated HIPAA Privacy Rule training, policy updates and new policies.
- Updated FIU's Business Associate Agreement.
- Reviewed and assessed Health Affairs ongoing contracts, agreements and BAAs.
- Conducted new contract reviews.
- Updated various HIPAA policies and trainings.
- Developed Confidentiality Associate Agreement.
- Updated the Notices of Privacy Practices, Consents and Authorizations to reflect new legal requirements.

Oversight and Accountability

- Compliance Liaison Dashboard – Met with key liaisons to address compliance related issues and initiatives within their division.
- Executive Dashboard – Presented the Vice President/Dean Executive Scorecard to 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 – Finalized Policy Checklist for new and substantively updated policies to be submitted to the Policy Liaisons for review and feedback.

Operationalize FIU's Core Values

- Made substantive updates to FIU's Employee Code of Conduct to reflect legislative and executive changes.
- Updated message from the President introducing the Code of Conduct.
- Leveraged FIU's Mission, Values and Strategic Plan for internal Compliance initiatives prioritization and messaging.

Compliance Office Planning and Activities

- Held weekly, full day compliance work sessions to effectuate completion of workplan elements.
- Finalized transition to new Ethical Panther Hotline platform and prepared for January 2026 launch.
- Continued to work with IT to transition to a new policy library platform with increased automation and functionality.
- All University Compliance team members successfully completed and earned the Administrative Assessment Micro-credential.
- Attended several continuing education webinars presented by immigration counsel and the National Association of College and University Attorneys on emerging legal and compliance risks.
- Worked with Space Management and Facilities to initiate move to new University Compliance Office location.
- Worked with Chief Financial Officer to effectuate organizational reporting changes, including the DRC, which now reports up to the Chief Compliance Officer (CCO).
- Initiated five year review of the effectiveness of the FIU compliance program per BOG requirement by completing document request and assessment from contracted third party, Ethics and Compliance Institute (ECI).

STANDARDS OF CONDUCT & POLICIES

The 2025-2026 Annual Work Plan includes continuation of the support and resources the Compliance Office provides to Policy Owners in enforcing University policies and procedures, launch of the updated Code of Conduct, oversight of the Policy Working Group and updates to the University Policy Framework and the University's ethics policies related to State Employee responsibilities and obligations.

2025-2026 Policy Development Process

- Continued to follow up with policy owners to usher six new and updated policies through the policy endorsement process.
- Continued organization and cataloging previous versions of policies.
- Worked with units on the development of new policies and procedures.
- Worked with the Division of IT to implement phase one of new Policy Library platform.
- Completed transition of policies and archived information into the new Policy Library platform.
- Met with leadership to effectuate changes to the policy development and endorsement process.
- Developed and launched the automated use of Qualtrics for DAC and OPS policy endorsements; presented new endorsement method at DAC meeting.
- Worked with OGC, External Relations and other key stakeholders to develop two social media policies.
- Worked with OGC and ORED to develop an Adverse Incident Plan for escalation of certain reported events within the health affairs units. Developed guidance and supportive training materials.
- Refined policy checklist to be used by policy owners when creating new policies and updating policies in order to compile relevant information and provide guidance on the process. Communicated new process to key policy contacts to commence in CY2026.
- Updated University Policy Framework to reflect updates and changes to the policy development process.

Risk Management approach to University Policies

- Identified and coordinated policy campaigns with policy owners using a risk profile lens as new policies are created or substantively updated.
- Developed new policy owner checklist to ensure proper stakeholder engagement in the policy development process.
- Worked with the OGC to identify policy gaps and opportunities to address new and expanded legislation and compliance requirements.

Increase University Policy Awareness

- Continued to work with policy owners to determine the frequency and appropriate audience for policy campaigns.
- Continued to work with policy owners to identify various new methods of communicating policy.
- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy and process communication tool (e.g., code of conduct, international shipping processes, international travel).
- Included links to relevant policies in all Compliance notifications.

New and Updated University Policies Reviewed and Endorsed by the Operations Committee and Deans Advisory Council

The Office of University Compliance ushered the following policies through the Policy Framework endorsement process:

- 1705.025 Pregnancy, Childbirth and Pregnancy-Related Conditions for Students
- 1710.281 Separation of Employment for Non-Faculty Out-of-Unit Employees
- 1705.026 Use of Social Media for Non-University Purposes
- 1705.027 Social Media Used to Disseminate University Content
- 350.050 Substantive Change Reporting
- 2370.070 Research Misconduct

TRAINING, EDUCATION & COMMUNICATIONS

The 2025-2026 Annual Work Plan includes continuation of robust training, education and communication activities conducted, coordinated, and facilitated by the Compliance Office to increase employee awareness. Efforts include information communicated through mandatory compliance training campaigns, self-enrollment educational opportunities, FIU's Compliance Newsletter, the Compliance and Integrity and Export Control Websites, time-sensitive communications, presentations and compliance updates, and participation in New Employee Orientation.

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

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

- FIU Clery Act Basics Training
 - 99.25% completion rate

- FERPA Basics
 - 98.95% completion rate
- HIPAA Basics
 - 100% completion rate
- Preventing Identity Theft by Detecting Red Flags
 - 100% completion rate
- Export Control for Health Sciences Professionals
 - 98.53% completion rate
- Export Control for Research and Operations Personnel
 - 99.48% completion rate
- Reporting of Child Abuse: Your Mandatory Obligations
 - TBD completion rate
- Incident Response Plan
 - TBD completion rate
- Employee Code of Conduct
 - TBD completion rate

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

- HIPAA Cluster 1: HIPAA Basics, Complaints, Incident Reporting, and Sanctions (role based training - enrollment required for access to protected health information)
 - Rolling enrollment
 - Employees and students trained: 879
- HIPAA Cluster 2: Notice of Privacy Practices
 - Rolling enrollment
 - Employees trained: 593
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends and Others, Minimum Necessary, and Sanctions
 - Rolling enrollment
 - Employees trained: 93

- HIPAA Cluster 4: Psychotherapy Notes
 - Rolling enrollment
 - Employees trained: 59
- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
 - Rolling enrollment
 - Employees trained: 27
- HIPAA Cluster 6: Marketing, Sale, Fundraising and Media
 - Rolling enrollment
 - Employees trained: 1
- FERPA Basics
 - Rolling enrollment
 - Employees trained: 1,255
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 3,648
- Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 137
- Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 596
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 5
- FIU Clery Act Basics
 - Open for self-enrollment
 - Employees trained: 798
- Employee Code of Conduct
 - Open for self-enrollment
 - Employees trained: 67

- Alcoholic Beverages Regulation
 - Open for self-enrollment
 - Employees trained: 8
- Reporting of Child Abuse: Your Mandatory Obligations
 - Open for self-enrollment
 - Employees trained: 233
- Preventing Identity Theft by Detecting Red Flags
 - Open for self-enrollment
 - Employees trained: 104

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

Communications Campaigns and Coordination with Key Stakeholders:

- Worked with FERPA Committee to communicate FERPA application to specific situations and communications.
- Updated campaign communications plan for FY2025-2026 training and communications and began executing fiscal year objectives. Drafted or participated in dissemination of all-employee Compliance communications regarding Political Activity Policies and Election Participation, International Travel on Behalf of FIU, Outside Activity/Conflict of Interest, Acceptance of Gifts (holiday reminder), International Shipping, Mandatory Reporting of Child Abuse, and Annual Security Report.
- Co-chaired State University System (SUS) Ethics Subcommittee. Developed and disseminated guidance document for Form 1 filers; began development of additional Florida Code of Ethics guidance materials.

Training and Education Program Activities

- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy and process communication tool (e.g., code of conduct and international shipping processes).
- Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
- Managed development and prepared for launch of nine (9) training courses and policy acknowledgment campaigns, through escalation.
- Met with FIU Develop to discuss potential enhancements to incorporate into the current compliance course catalog including improved course functionality, navigation, and accessibility.
- Worked with FERPA Committee to communicate requirements regarding FERPA's application in various educational contexts.
- Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.

- Worked with Prohibited Expenditures (PE) Workgroup to expand activities and analysis to address new federal agency certification requirements.
- Created new resources and education materials for Community members responding to data requests for foreign reporting.
- Updated campaign communications plan for FY2025-2026 training and communications.
- Created guidance document for Form-1 filers.
- Drafted initial version of Youth Protection training to distribute to University personnel once other related processes, procedures, and guidelines have been implemented by other units and incorporated into the training. Met with Central Reservations regarding workflow and training associated with youth events.
- Effectuated updates to mandatory compliance trainings for new fiscal year.
- Managed nine (9) active training campaigns.
- Met with FIU Develop to discuss potential enhancements to incorporate into the current Compliance course catalog including improved course functionality, navigation, and accessibility.
- Co-chaired SUS Ethics Subcommittee to develop educational guidance materials regarding Florida Code of Ethics.
- Met with the new Records Management Manager to provide recommendations on effective practices for compliance related activities.

MEASUREMENT & MONITORING

The 2025-2026 Annual Work Plan includes continuation of regular measurement and monitoring program elements in addition to conducting several identified assessments informed by evolving risks, new laws, and regulations, as well as trends identified by the Compliance Office in partnership with other units.

Measurement and Monitoring Activities

- Oversight and management of the Compliance Requirements Matrix Platform.
- On a monthly basis, met with third party compliance consultant to discuss and utilize advisory services and resources for ongoing compliance initiatives (e.g., training, communications, and policy development and framework).
- Weekly meetings with FERPA team regarding potential breaches.
- Met with Incident Response Team, as needed, to manage response to breach incidents.
- Implemented process improvements for the collection of information for the biannual reporting of Foreign Gifts and Contracts.
- Met with COI/OA reviewers to discuss reported activities and monitoring plans.
- Reviewed and approved Institutional COI/OA reports.
- Met with the OGC and ORED to develop expanded decision tree to address federal agency certification requirements.
- Researched State Ethics opinions related to potential conflicts of interest escalated to the Office of Compliance.

- Participated in various knowledge share sessions regarding federal executive orders, agency guidance, and their impact to the University.
- Participated in due diligence vetting process for third party events at the Stadium.
- Met with an advisor from third party consulting firm Gartner in order to discuss best practices and enhancements to our compliance culture and effectiveness survey, planned to be issued in the Fall.
- Met with IT and the OGC to develop an enhanced Privacy Practices Notice and implement links on the FIU website template page.
- Populated CY2026 compliance requirements within the Compliance Requirements Matrix system for reminder and verification by requirement contacts.
- Initiated five-year review of the effectiveness of the FIU compliance program per Florida Board of Governors (BOG) requirement by responding to document request and assessment from contracted third party, Ethics and Compliance Institute (ECI).
- Conducted research and benchmarking related to ADA compliance obligations and Student Disability Resources to develop organizational structure and recommended resource documents. Drafted job descriptions for recommended ADA professional staff.

Scheduled Compliance Reviews and Assessments

- HIPAA review of patient privacy monitoring reports.
- Second quarter HIPAA Privacy Rule Assessment.
- Internal Operating Procedure process improvement assessments.
- Compliance Requirement Matrix reminder, verification, and monitoring platform assessment.
- Assessment of international and U.S. territories shipping.
- Third party assessment of the Compliance Program (as required by the BOG).

Ongoing Measurement and Monitoring Program Elements

- Outside Activities/Conflict of Interest Disclosure Process - Continued to work with University partners through this review process to assess risk exposures posed by certain disclosures and take proactive steps to address those risks.
- Ethical Panther Hotline Case Review - Continued to provide administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted. Collaborated with the Office of Employee and Labor Relations to identify additional methods for improving the populating of information in the case management system.
- Travel Authorization Monitoring - In cooperation with Global Affairs, the Compliance Office monitors and assesses export control and other risks associated with international travel as a member of the International Travel Committee and as an approver for an export control questionnaire for all international travel authorizations. The Compliance Office reviewed and responded to 74 travel authorizations, foreign travel considerations and export control approvals that were escalated for further review.

- External Compliance Requests or Investigations - Continued to provide support, coordination, and oversight of external inquiries into compliance with federal and state laws and NCAA requirements.
- Participation in Task Forces, Committees and Other Compliance Initiatives - Continued participation in a wide variety of groups to both contribute compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.
- Partnership and Coordination with Internal Audit - Continued to provide guidance to the Office of Internal Audit regarding compliance-related audits and matters. Based on audit findings, (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development and other mitigation strategies.
- Compliance Requirements Matrix - Administered the Compliance Requirements Matrix which includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Risk Assessment - The enterprise risk assessment conducted by the Office of Internal Audit continued to serve as a guide for the Compliance Office's risk-based approach to prioritizing and addressing University policy and other Compliance requirements.
- Export Control Visual Compliance Screenings - Conducted 124 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes.
- International Travel Committee - Reviewed and provided recommendations related to employee and student travel.
- International Shipment Review - Conducted six (6) international shipping reviews during the reporting period as part of the international shipping review process.
- Medical Records Access Monitoring Tool - The Director of Compliance and Privacy for Health Affairs collaborated with key stakeholders to coordinate the externally staffed access auditing tool.
- 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 National Collegiate Athletic Association (NCAA) rules engine and flexible workflows to effectuate communication and education with athletic staff members.

Compliance Calendar Monitoring

- Administered the Compliance Requirements Matrix.
- Communicated with business partners to remind them of deadlines and to seek verification of submissions for 24 compliance items within this reporting period.

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

The 2025-2026 Annual Work Plan includes continuation of the Compliance Office assisting in investigations and reviews, overseeing the Ethical Panther Hotline, making effective use of “Scorecards” to highlight accountability, awarding professional development credits for completion of compliance tasks, and providing oversight and guidance to compliance partners regarding corrective actions.

Align Completion of Compliance Tasks with the Performance Excellence Process (PEP)

- Continued work with the Division of Human Resources to ensure consequences for employees who fail to complete required compliance tasks following the escalation protocol.
- Continued work with the Division of Human Resources to implement a system to inform supervisors of employees who have not completed compliance tasks for inclusion in the Performance Excellence Process (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 90 open reports through the end of December (including 24 new reports from October – December), 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 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 the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance website, the new Export Control website, the Policy Library, and in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.

- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar to coordinate case closures originating with Ethical Panther Hotline reports.
- Disseminated templates to those investigators outside of the iSight case management system to track those cases.
- Met with several reporters to discuss complaint and investigation process.
- Continued onboarding process for the hotline implementation process and continued to provide configuration information to the vendor. Met with key hotline investigative units to discuss new processes as part of implementation. Developed FAQs and other guidance documents and internal operating procedures to prepare for the new Hotline launch.
- Coordinated with the current hotline vendor for data migration and reporting efforts.

Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Worked with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.
- Worked with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Worked with Director of Health Affairs Compliance to ensure compliance with HIPAA privacy obligations.
- Met with key stakeholders to discuss consequences for employees non-compliance with foreign influence workflows.
- Worked with the OGC and Human Resources to determine appropriate corrective action related to FIU Hotline reports.

RISK MANAGEMENT

The 2025-2026 Annual Work Plan includes continuation of the Compliance Office making effective use of the Enterprise Risk Management Framework, including assisting risk owners in making risk informed decisions and responding to key identified risks by implementing proper controls and mitigating measures and facilitating continuous learning.

Risk Management Activities

- Continued to meet with the Chief Audit Executive/Interim to further develop a process for mitigating identified risk across the enterprise by educating risk owners and risk managers and developing a system of accountability.
- Continued to review and address emerging risks in partnership with OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.
- Disseminated weekly foreign influence risk updates and communications from FIU's local Federal Bureau of Investigation liaison to key stakeholders.
- Participated in SUS Enterprise Risk Management Consortium meetings.



**Office of
Internal Audit**



Office of Internal Audit Status Report

February 26, 2026



Office of Internal Audit

Date: February 26, 2026
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 November 20, 2025.

Completed Projects

Audit of Performance-Based Funding and Preeminent Metrics Data Integrity (January 22, 2026)

For FY 2025-2026, FIU ranked first and received \$73 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, requires an annual audit of the data integrity related to the University’s performance-based funding and preeminent metrics. We performed this audit to determine whether the processes established by the University ensure 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 to be filed with the BOG by the first business day of March 2026.

Our audit for the period of September 1, 2024, through August 31, 2025, confirmed that FIU continues to have good process controls for maintaining and reporting performance and preeminent metrics data. Although having no adverse impact on the calculation of the metrics, we observed one area that could benefit from the following process improvement:

Collaborate with the Office of the Provost to ensure that functional units conduct periodic audit log reviews, implement a process to address any anomalous activity, and perform compliance checks to confirm adherence to these requirements.

Continuous Auditing of Selected Processes for the Period July 1, 2025, through September 30, 2025 (February 4, 2026)

As part of our ongoing commitment to ensure the effectiveness of internal controls across the University, we perform continuous audits across various departments and units. Continuous auditing involves regular, systematic review of processes and controls to identify opportunities for improvement and to ensure compliance with regulations and policies. Through this process, we focus on certain specific areas of risk and concern to identify anomalous transactions and “red flags.” The report covered transactions that were either initiated or approved between July 1, 2025, through September 30, 2025, depending upon the test objectives.

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

Work in Progress

The following ongoing engagements are in various stages of completion:

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

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 11 complaints about wrongdoing and have evaluated their significance and credibility and have prioritized them, accordingly. 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.

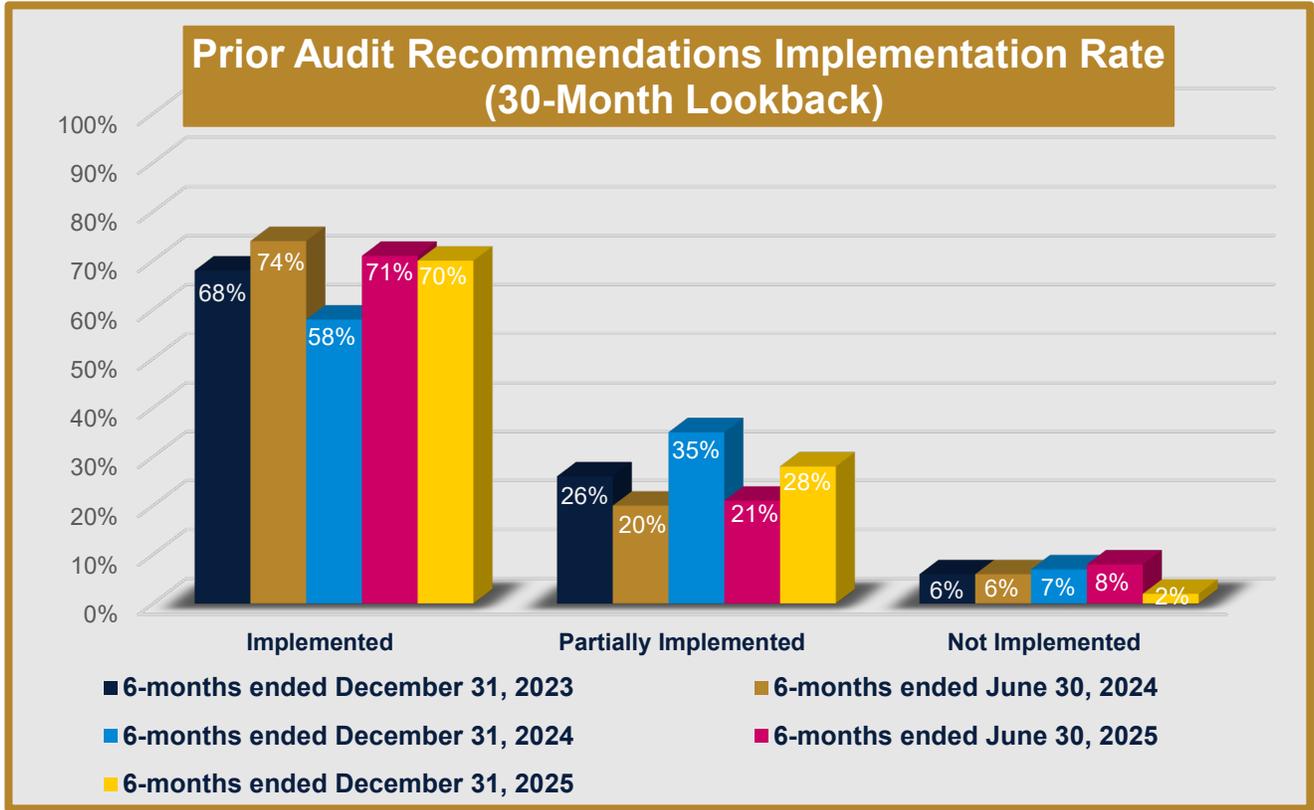
Our office continues to provide management advisory services and support to other University units through the OIA staff's participation in workgroups and advising on process improvement efforts.

Prior Audit Recommendations Follow-Up Status Report

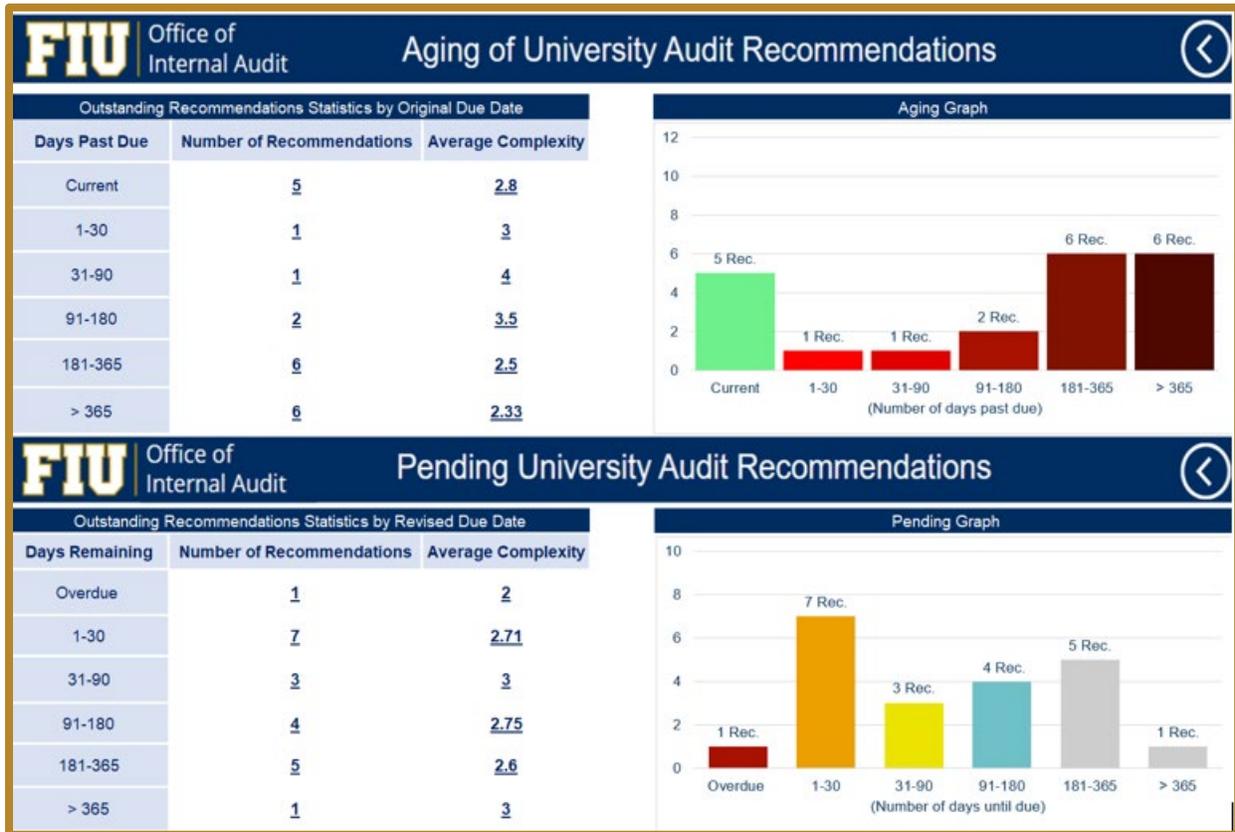
University management utilizes the *OIA Panther Audit Platform* to update and report the status of prior audit recommendations. Thereafter, OIA staff performed a substantive examination of the accompanying documentation and/or revised process to validate the status of the recommendations as reported 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 54 recommendations due for implementation as of December 31, 2025. Through our validation process, we have concluded that 38 of said recommendations (70 percent) were implemented, 15 (28 percent) were partially implemented, and 1 (2 percent) was not implemented by their expected due date.

The chart below shows a 30-month lookback 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 7.



The following dashboards provide a snapshot of the status of audit recommendations. The *Aging of University Audit Recommendations* view shows recommendations past their original due dates, while the *Pending University Audit Recommendations* view reflects status based on updated implementation due dates.



AUDIT RECOMMENDATIONS FOLLOW-UP
July 1, 2025 – December 31, 2025

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented	Not Implemented
Capital Construction Project Administration and Funding	1	1		
Digital Brand	3	3		
FIU Foundation Pledges Receivable and Collection	1	1		
Foreign Influence Regulatory Compliance	16	16		
Panther Tech Operations	1	1		
Performance-based Funding and Preeminent Metrics Data Integrity (2024)	2	2		
Prohibited Expenditures Prevention and Detection Controls	1	1		
Selected Operations and Partnerships	2	2		
Background Checks for Those Working with At-Risk Individuals	3	1	2	
Campus Safety	5	4	1	
Cybersecurity Prevention and Detection	1		1	
Facilities Assessment and Deferred Maintenance	1		1	
Financial Aid	1		1	
Grading Integrity Management	10	4	6	
Natural Disaster Preparedness and Response	2	1	1	
Payments to Separated Employees	3	1	2	
Post-Tenure Faculty Review Process	1			1
Totals	54	38	15	1
Percentages	100%	70%	28%	2%

MANAGEMENT RESPONSES TO OUTSTANDING AUDIT RECOMMENDATIONS WITH REVISED TARGET DATES

The following details are management's current responses for those recommendations pending implementation.

Background Checks for Those Working with At-Risk Individuals

1. Audit Issue: **Background Checks** (Recommendation 2.2)

Recommendation:

Work with the Division of Human Resources, the Office of General Counsel, or other identified resources to develop appropriate training, inclusive of the legal responsibilities and risks related to working with at-risk individuals, designed for all impacted University stakeholders as is strongly recommended by University Policy 140.130.

Action Plan to Complete:

The Office of University Compliance has developed an expanded training course in accordance with this recommendation. The part of the recommendation that is not yet implemented is having the training available in FIU Develop. After researching and reviewing other similar trainings, we believe the training should include explicit interim steps/requirements for those required to take training (since approvals and program requirements will apparently not be automated through central reservations system for some time) and so we need to work with HR and other key stakeholders to determine this and add it to the slides. Specifically, the areas that need to be further developed by other areas are "Understand FIU's requirements and guidelines related to youth programs and procedures that should be followed." Attached is the Draft training that will be used for further discussion with key stakeholders to develop the slides regarding requirements, guidelines, and procedures that should be followed. Note that the final training will be more professionally designed and include voice-over features.

Original Target Date: September 30, 2025

New Target Date: January 30, 2026

2. Audit Issue: **Central Reservations** (Recommendation 3.3)

Recommendation:

Evaluate and reengineer the Youth Events SharePoint site to ensure it fulfills the operational and informational purposes intended. The Youth Events SharePoint site should then be decommissioned once the University has fully implemented and transitioned to the improved EMS platform planned for development.

Action Plan to Complete:

The Division of Finance and Administration, in collaboration with the Division of IT, has redeveloped the Youth Events SharePoint site to serve as a centralized, single point of review for programs involving at-risk individuals. This redevelopment addresses the need for comprehensive oversight and administration as identified in the audit. The revised site and its new workflow have undergone successful testing. The Division of IT is scheduled to release the updated platform into production on January 16, 2026.

Original Target Date: January 1, 2026

New Target Date: January 16, 2026¹

Campus Safety
(Confidential Report; exempt from public records)

1. One audit recommendation (Recommendation #5.1) is partially implemented and is pending completion on March 23, 2026.

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

1. One audit recommendation (Recommendation #3.8) is partially implemented and is pending completion on September 30, 2026.

Facilities Assessments & Deferred Maintenance

1. Audit Issue: **Monitoring Project Schedules and Financials**
(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

¹ Recommendation 3.3 was subsequently implemented on January 16, 2026.

- 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: September 30, 2025

New Target Date: September 1, 2026

Grading Integrity Management

1. Audit Issue: **Policies and Procedures 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:

Due to the various BOG regulation reviews and changes over the past several months, along with several unexpected tasks and projects, we need an extension to fully implement the necessary changes. We are requesting an extension until January 30, 2026, to complete this work. Please note that many of the recommended changes have already been made or have been in place for some time. The remaining tasks involve finalizing the policy updates and making corresponding changes to our website and any applicable instructions and forms.

Original Target Date: April 30, 2025

New Target Date: January 30, 2026

2. 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:

Due to the various BOG regulation reviews and changes over the past several months, along with several unexpected tasks and projects, we need an extension to fully implement the necessary changes. We are requesting an extension until January 30, 2026, to complete this work. Please note that many of the recommended changes have already been made or have been in place for some time. The remaining tasks involve finalizing the policy updates and making corresponding changes to our website and any applicable instructions and forms.

Original Target Date: July 1, 2025

New Target Date: January 30, 2026

3. 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:

Due to the various BOG regulation reviews and changes over the past several months, along with several unexpected tasks and projects, we need an extension to fully implement the necessary changes. We are requesting an extension until January 30, 2026, to complete this work. Please note that many of the recommended changes have already been made or have been in place for some time. The remaining tasks involve finalizing the policy updates and making corresponding changes to our website and any applicable instructions and forms.

Original Target Date: April 30, 2025

New Target Date: January 30, 2026

4. Audit Issue: Incomplete Grade Policy Compliance (Recommendation #5.1)

Recommendation:

Ensure IN grades are assigned in accordance with FIU Policy 380.0449 Incomplete Grades (IN) for Graduate and Undergraduate Students.

Action Plan to Complete:

The communication part of the recommendation to faculty is completed. We will need additional time to develop, test, and deploy final solution of the online process. This will require a major customization to the CS application. Completed - Incomplete (IN) Grade communication sent out by Registrar

Original Target Date: October 31, 2025

New Target Date: April 30, 2026

5. 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:

Management met with the Graduate Committee of the Faculty Senate this morning (10/31). They voted to approve the policy with one change. They wished to add the word "research" before the words "doctoral students" in the first item of the definition section. The policy will move to the Faculty Senate Steering committee on Tuesday Nov. 4th and then get on the next Faculty Senate meeting agenda for November 18th. Subsequently, any corresponding forms, websites, etc. will be updated. However, we are requesting an extension until January 30, 2026, to complete this work.

Original Target Date: June 30, 2025

New Target Date: January 30, 2026

**6. 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:

The original recommendation has been implemented. However, there are a few cases from several semesters/years that highlight the need for departments to follow protocol in collecting information from adjunct faculty regarding grades, incomplete grades, and pending SCAI decisions at the end of the semester so that they may submit grade changes on behalf of the faculty if needed. This is highlighted in the updated faculty handbook under End of Semester Responsibilities for Adjunct Faculty on pg. 63 but needs to be addressed directly with chairs. FLS will do so at the next scheduled CAC meeting on Jan 31, 2025. Additionally, this information will be added to the Chairs Tool kit as a stand-alone option.

Original Target Date: June 30, 2025

New Target Date: January 30, 2026

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:

EEH&S continues to ensure that all extinguishers are properly serviced. EH&S successfully hired a full-time Fire Safety Coordinator who has taken ownership of the inspection and asset management program (supported by federal work study students). The full-time fire safety technician with fire extinguisher focused responsibilities is currently on medical light duty and is limited to administrative duties. This unexpected issue has slowed down progress significantly. However, EH&S has continued to make strides in improving this process.

EH&S streamlined the process for completing annual inspections by:

- Prioritizing monthly inspections for buildings with upcoming annual inspections to identify and swap units that require service (most efficient use of limited staff)
- Coordinating more frequent service pickups and annual inspections with the vendor
- Identifying and tracking inspections and issues in Campus Optics to ensure timely correction
- Conducting QA checks

Original Target Date: April 15, 2024

New Target Date: June 30, 2026

Payments to Separated 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, update: A comprehensive legal and operational review of FIU Policy 1710.280 Separations from Employment was completed on 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: April 30, 2026

**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 General Counsel has started reviewing the policies to make sure FIU policies comply with Florida Statute. 04/10/2025 update: effective 01/01/2025, Separation agreements and notice period payments comply with Florida Statute and FIU The Separation of Employment policy #1710.280 is currently under review to include such language.

Original Target Date: February 15, 2024

New Target Date: April 30, 2026

Post- Tenure Faculty Review Process

1. Audit Issue: Assessment of Review Requirements (Recommendation #2.3)

Recommendation:

Develop standardized criteria and performance guidelines for annual evaluations of administrative faculty, including a clear deadline to enhance clarity and accountability in the review process. Ensure that the criteria establish measurable outcomes for ratings.

Action Plan to Complete:

We are continuing to work on streamlining these processes, but because of the range and diversity of types of administrative faculty, we need more time to implement. We will be working in the Spring term to develop and build out these processes, which also include building out workflows. We are requesting an extension with respect to implementation.

Original Target Date: December 16, 2025

New Target Date: May 31, 2026