



Audit and Compliance Committee
June 18, 2026
FIU, Biscayne Bay Campus, Wolfe University 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 Yaffa Popack at 11:45 AM on Thursday, June 18, 2026.

Acting General Counsel Ryan Kelley conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Yaffa Popack, *Chair*; George Heisel; Patrick McDowell; and Nestor Plana.

Committee Vice Chair Albert R. Taño was excused.

The following Board members were also in attendance: Trustees Noël C. Barengo; Carlos A. Duarte, *Board Chair*; Alan Gonzalez, *Board Vice Chair*; Jesus Lebeña; Alyssa Mederos; Alexander M. Peraza; and Fred Voccola.

Committee Chair Popack welcomed all Trustees, members of the University administration, and the University community. She congratulated Ms. Vivian Gonzalez on her appointment as Chief Audit Executive. Committee Chair Popack added that Ms. Gonzalez brings nearly two decades of progressive auditing and leadership experience in higher education, public sector, and nonprofit environments and has served FIU since 2010, most recently as Interim Chief Audit Executive.

2. Approval of Minutes

Committee Chair Popack asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on February 26, 2026. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on February 26, 2026.

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

3.1 University Compliance and Integrity Work Plan, 2026-27

Chief Compliance and Privacy Officer Ms. Jennifer LaPorta presented the fiscal year 2026-27 University Compliance and Integrity work plan. She noted that the annual work plan outlines priority goals and targeted actions to proactively mitigate risk and protect the University's

resources and reputation. She highlighted the strategic priorities for the upcoming year: risk-based strategy and AI-informed analytics; institutional accountability and culture of compliance; compliance engagement and enablement; and proactive oversight and continuous program improvement. Ms. LaPorta commented on new projects and initiatives related to monitoring and responding to changes in the regulatory landscape, foreign influence and global risk, standards of conduct and policies, and advancing key tools and resources, from the policy platform to the hotline, which will now include AI functionality, and records retention—to support consistency and accountability. She pointed out that the plan strengthens regulatory readiness, enhances risk detection and prevention, advances policy governance and culture, and builds scalable compliance infrastructure.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Compliance and Integrity work plan for fiscal year 2026-27.

3.2 Office of Internal Audit Strategy and Audit Plan, 2026-27

Ms. Gonzalez presented the fiscal year 2026-27 Office of Internal Audit Strategy and Audit Plan. She noted that Florida Board of Governors (BOG) Regulation 4.002 requires the development of a risk-based audit plan, and the Institute of Internal Auditors' Global Internal Audit Standards call for a strategic plan for the internal audit function that supports the University's strategic objectives, aligns with stakeholder expectations, and guides the development of a risk-based audit plan. Ms. Gonzalez stated that the Plan defines strategic objectives and supporting initiatives for the internal audit function and positions the office as a trusted advisor and strategic partner, delivering insight to strengthen governance, risk management, and internal control processes. She indicated that, over the next several years, the Office of Internal Audit will be guided by objectives focused on enhancing service delivery, ensuring work remains aligned with the University's strategic objectives and evolving risks, leveraging technology and innovation, and investing in staff development.

Ms. Gonzalez explained that, as required by BOG Regulation 4.002, the risk-based audit plan is driven by a risk assessment that included input from University leadership and considers a variety of risks, including financial, operational, safety, regulatory, and reputational risks. She added that other factors considered include materiality, areas of special concern, inherent risk, known exposure, prior investigations, and past audit coverage. Ms. Gonzalez added that the risk-assessment process helped to narrow the areas for audit coverage, which allows for the maximization of available resources. She pointed out that the Plan includes six carryover engagements, seven new assurance engagements, and three advisory services engagements, along with continuous auditing and ongoing audit follow-up activity. Ms. Gonzalez stated that the Office has 10 auditor positions, with 9 currently filled, along with a Senior Coordinator, a temporary employee, and two student interns. She indicated that while it is the expectation that

the annual audit plan will be completed, unexpected matters may arise and that to account for this, a minimum completion target of 80 percent has been established.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the Office of Internal Audit Strategy and Audit Plan for fiscal year 2026-27.

4. Action Item

AC1. Compliance and Ethics Charter for the Office of University Compliance and Integrity

Ms. LaPorta presented the proposed revisions to the Compliance and Ethics Charter for the Office of University Compliance and Integrity. She explained that the Charter is required by BOG regulation and defines the Office's structure, authority, and scope and confirms the Office's reporting independence and overall program responsibilities. She added that as required, the Charter comes to the Board of Trustees for review and approval on a regular three-year cycle. Ms. LaPorta indicated that the Charter was last approved in June 2023 and is reviewed periodically and stated that the proposed update to the Charter is intended to align with applicable BOG regulation, which requires the Chief Compliance Officer to "timely notify the Board of Governors office, through the OIGC, of any significant issues of noncompliance."

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend that the FIU Board of Trustees approve the proposed revisions to the Compliance and Ethics Charter for the Office of University Compliance and Integrity.

5. Discussion Items: No Action Required

5.1 Office of University Compliance and Integrity Quarterly Report

Ms. LaPorta commented on the completion of the external review by the Ethics and Compliance Institute and explained the required review is used as an opportunity to gain deeper, more strategic insight into program strengths and areas for continued growth. She noted that, using a standard audit and compliance rating scale, FIU received "Generally Conforms," which is the highest rating available and reflects strong alignment with leading practices. Ms. LaPorta added that the deeper review requested by the University goes further, affirming that the program is well structured, forward-looking, and aligned with BOG expectations, with deliberate efforts to strengthen tools and practices. She commented that the external review assessed FIU's Compliance program against the Institute's High-Quality Program framework, allowing for meaningful comparison across both higher education and other industries. It also included a detailed review of documentation and interviews with FIU leadership to validate how the program is operating in practice. Ms. LaPorta highlighted positive attributions, including strong integration across the University, engagement in national organizations, risk assessments closely aligned with enterprise risk management, and a Code of Conduct that reflects leading practices. She also noted that the Ethical Panther Hotline follow-up process was identified as a leading

practice, FIU leadership emphasized strong expectations around compliance and accountability, and the structured work planning demonstrates a disciplined, risk-based approach to continuous improvement. She provided an overview of the recommendations, noting that at the leadership level, the key opportunity is to make an already strong commitment to integrity even more explicit in the University's strategic plan and that for the Compliance program, the recommendation is to continue leveraging the annual compliance survey to strengthen programming and encourage early reporting. She added that the recommendations are not fundamental gaps, but are refinement opportunities that help the University build on an already strong foundation.

5.2 Office of Internal Audit Status Report

Ms. Gonzalez noted that since the Office of Internal Audit's last report to the Committee, the Office of Internal Audit completed and issued four audit reports: Phase 1 of Active Directory Management; Jeanne Clery Act Compliance; COVID-19 Financial Assistance Compliance; and Continuous Auditing of Selected Processes. She pointed out that the Office of Internal Audit concluded that key control activities supporting the secure and effective management of Active Directory are in place. She added that opportunities to further strengthen the control environment were identified and recommendations to enhance security and improve overall control effectiveness were issued. Ms. Gonzalez mentioned that the University has established controls and processes to support compliance with the Clery Act and that two recommendations were issued aimed at further enhancing the University's compliance framework and reporting processes. She noted that there were no adverse findings in relation to the audit of COVID-19 Financial Assistance Compliance. Ms. Gonzalez stated that since the last status report to the Committee, the Office issued one report on the Continuous Auditing of Selected Processes for the period ending December 31, 2025. She added that of the 10 processes tested, one related to Human Resources resulted in five findings across four business units, with one overall recommendation issued.

Ms. Gonzalez commented on work in progress. She mentioned that the Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. She added that since the Office of Internal Audit's last report to the Committee, 14 such complaints were received and 14 have been closed. She indicated that professional standards require the Chief Audit Executive to communicate annually to the Board of Trustees whether management has accepted a level of risk that may be unacceptable to the organization. Ms. Gonzalez added that such risks include those that may result in harm to FIU's reputation, employees, or other stakeholders; significant regulatory, financial, or contractual fines and penalties; material misstatements; conflicts of interest, fraud, or other illegal acts; and significant impediments to conducting business or achieving strategic objectives. She commented that the risk assessment process and particularly management's response and implementation of corrective actions to audit findings provide her with information to determine whether management has accepted any risk of the level or type previously described. She indicated that based upon these processes,

she is not aware of any instance where management has accepted a level of risk that may be unacceptable.

6. New Business

6.1 Office of Internal Audit Discussion of Audit Processes

Committee Chair Popack noted that, prior to today's meeting and as is the practice prior to every meeting of the Audit and Compliance Committee, she met with Ms. LaPorta, Ms. Gonzalez, and the University's liaison to the Committee, Senior Vice President for Operations and Safety and Chief of Staff Javier I. Marques regarding matters to be brought before and actions to be taken by the Committee. Committee Chair Popack added that she also met separately with Ms. Gonzalez. Committee Chair Popack indicated that Ms. Gonzalez had no concerns to report. Responding to Committee Chair Popack, Ms. Gonzalez indicated that she had nothing further to bring to the Committee's attention regarding the audit process.

7. Concluding Remarks and Adjournment

Committee Chair Popack recognized Ms. LaPorta, who will conclude her service with the University at the end of June as she relocates to be closer to family. Committee Chair Popack thanked Ms. LaPorta for her contributions and extended the Committee's best wishes for continued success.

With no other business, Committee Chair Yaffa Popack adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, June 18, 2026, at 12:14 PM.