



FLORIDA INTERNATIONAL UNIVERSITY

## Audit and Compliance Committee Meeting

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FIU, Biscayne Bay Campus, Wolfe University Center Ballrooms

Thursday, June 18, 2026

11:45 AM

*or*

*Upon Adjournment of Previous Meeting*

**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. <b>Action Items:</b> Committee Action   Full Board Information Only                   |                    |
| 3.1 University Compliance and Integrity Work Plan, 2026-27                               | Jennifer LaPorta   |
| 3.2 Office of Internal Audit Strategy and Audit Plan, 2026-27                            | Vivian F. Gonzalez |
| 4. <b>Action Item</b>  |                    |
| AC1. Compliance and Ethics Charter for the Office of University Compliance and Integrity | Jennifer LaPorta   |
| 5. <b>Discussion Items:</b> No Action Required   |                    |
| 5.1 Office of University Compliance and Integrity Quarterly Report                       | Jennifer LaPorta   |
| 5.2 Office of Internal Audit Status Report   | Vivian F. Gonzalez |
| 6. <b>New Business</b>   | Yaffa Popack       |
| 6.1 Office of Internal Audit Discussion of Audit Processes                               |                    |
| 7. <b>Concluding Remarks and Adjournment</b>   | Yaffa Popack       |

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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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Minutes: Audit and Compliance Committee meeting, February 26, 2026

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

#### 3.1 University Compliance and Integrity Work Plan, 2026-27

Jennifer LaPorta

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University Compliance and Integrity Work Plan, 2026-27

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

Vivian F. Gonzalez

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### 4. Action Item

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

Jennifer LaPorta

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Compliance and Ethics Charter for the Office of University

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Compliance and Integrity (redline)

### 5. Discussion Item: No Action Required

#### 5.1 Office of University Compliance and Integrity Quarterly Report

Jennifer LaPorta

Office of University Compliance and Integrity Quarterly Report, third quarter 2025-2026

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External Program Review of the FIU Compliance Program

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ECI Compliance and Ethics Program Review, FIU 2026

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#### 5.2 Office of Internal Audit Status Report

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Vivian F. Gonzalez

### 6. New Business

Yaffa Popack

### 7. Concluding Remarks and Adjournment

Yaffa Popack

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June 18, 2026

**Subject:** Approval of Minutes of Meeting held February 26, 2026

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**Proposed Action:**

Florida International University Board of Trustees Audit and Compliance Committee approval of the Minutes of the Audit and Compliance Committee meeting held on February 26, 2026.

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**Background Information:**

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on February 26, 2026.

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**Supporting Documentation:** Minutes: Audit and Compliance Committee meeting, February 26, 2026

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

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

MINUTES

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**1. Call to Order and Chair's Remarks**

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

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

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

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

**2. Approval of Minutes**

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

**3. Action Item**

**3.1 Acceptance of Performance-Based Funding and Preeminent Metrics Data Integrity Audit Report and Approval of Data Integrity Certification**

Interim Chief Audit Executive Vivian F. Gonzalez presented the results of the audit of the Performance-Based Funding and Preeminent Metrics Data Integrity for Committee review. She explained that the audit has been completed annually since the creation of the Performance-Based Funding Model in 2014. She noted that the audit reviewed data submitted to the Florida

Board of Governors (BOG) between September 2024 and August 2025 and tested relevant files for two (2) of the 10 Performance-Based Funding (PBF) metrics and four (4) of the 12 preeminent metrics. Ms. Gonzalez indicated that the audit concluded that the University continues to have good processes and controls for maintaining and reporting performance metrics data and, overall, the system, in all material respects, continues to function in a reliable manner. Ms. Gonzalez stated that while the audit resulted in one (1) finding, the finding did not have an adverse impact on the metric calculation, and the audit provides the FIU Board of Trustees Chair and University President with an objective basis for signing the Data Integrity Certification for submission to the BOG.

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

#### **4. Discussion Items: No Action Required**

##### **4.1 Office of University Compliance and Integrity Quarterly Report**

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

Ms. LaPorta remarked that the Compliance Office continued proactive outreach through targeted communications campaigns. Ms. LaPorta noted that she co-chairs the State University System (SUS) Ethics Subcommittee and commented on advancing the development of new educational guidance materials to promote consistent and responsible conduct across the SUS. She mentioned that during the reporting period, the Compliance office advanced six (6) new or substantively updated University policies through the leadership endorsement process. She commented on collaborative efforts across University units to develop an adverse-incident escalation plan for health affairs and two (2) new social media policies. Ms. LaPorta stated that, during the reporting period, the Compliance Office confirmed deadlines and verified submissions

for 24 compliance-related filings and activities across the University. She indicated that, through the end of the reporting period, 90 open hotline reports were tracked, including 24 new reports received between October and December. She added that a major focus for the reporting period was completing configuration, data migration, and training in preparation for transitioning to the University's new hotline platform, which successfully launched in December. She pointed out that the Compliance Office initiated the BOG required five (5)-year external review of FIU's Compliance Program. She noted that the review has progressed to the interview phase, and it is expected that the final report will be presented to the FIU Board of Trustees at its June meeting, followed by submission to the BOG.

#### **4.2 Office of Internal Audit Status Report**

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

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

### **5. New Business**

#### **5.1 Senior Management Discussion of Audit Processes**

Committee Chair Popack noted that, prior to today's meeting and as is the practice prior to every meeting of the Audit and Compliance Committee, she met with Ms. LaPorta, Ms. Gonzalez, and the University's liaison to the Committee, Senior Vice President for Operations and Safety and Chief of Staff Javier I. Marques regarding matters to be brought before and actions to be taken by the Committee. Committee Chair Popack added that she also met separately with Provost and Executive Vice President Elizabeth M. Bejar. Committee Chair Popack indicated that Provost

Bejar spoke about the collaborative relationship that University leadership maintains with the Interim Chief Audit Executive and members of the Office of Internal Audit. Committee Chair Popack pointed out that Provost Bejar did not raise any material concerns about the referenced relationship. Responding to Committee Chair Popack, Provost Bejar indicated that she had nothing further to bring to the Committee's attention regarding the audit process.

## **6. Concluding Remarks and Adjournment**

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



June 18, 2026

**Subject:** University Compliance and Integrity Work Plan, 2026-27

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**Proposed Action:**

Florida International University Board of Trustees Audit and Compliance Committee approval of the University Compliance and Integrity Work Plan for fiscal year 2026-27.

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**Background Information:**

The Florida International University Board of Trustees Audit and Compliance Committee Charter mandates approval of the compliance and integrity work plan for the upcoming fiscal year.

Section 2.16 of the Audit and Compliance Committee Charter states, in relevant part, that the Board authorizes the Audit and Compliance Committee to review and approve the Office of Compliance and Integrity's annual compliance plan (and any subsequent changes thereto), considering the University-wide risk assessment.

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**Supporting Documentation:** University Compliance and Integrity Work Plan, 2026-27

**Facilitator/Presenter:** Jennifer LaPorta

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# FIU

## University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Annual Work Plan  
2026-2027



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**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY  
2026-2027 Annual Work Plan**

**PURPOSE AND SCOPE**

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 applies to all University campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff (“Employees”), and, where appropriate, students, the Board of Trustees, vendors, volunteers, donors, and contractors (collectively, “Community Members”). The Program includes structural components, systems, and practices designed to nurture and preserve a culture of truth, freedom, respect, responsibility, and excellence while building ethics and compliance into the daily activities of Community Members.

**2026-2027 GOALS AND OBJECTIVES**

This document outlines the 2026-2027 goals and objectives of the Program (“Annual Work Plan”). Goals and objectives include key action items that support the achievement of each goal. Key action items are focused on projects and activities that will mitigate risks to the resources and reputation of the University, as well as to the careers and professional reputations of its employees. The Annual Work Plan is divided into the elements of an effective compliance program and includes an overview of the projects, initiatives and activities developed to meet those requirements. Quarterly Reports will continue to be presented to the Board based upon progress toward the goals, objectives and key action items outlined in this Annual Work Plan as well as the implementation of compliance activities that emerge throughout the Annual Work Plan Year to address the continually evolving regulatory landscape and to support the University’s strategic initiatives.

**PROGRAM DESIGN - THE ELEMENTS OF AN EFFECTIVE COMPLIANCE PROGRAM**

The Program is designed and administered, recognizing that building and maintaining a culture of ethics and compliance are shared responsibilities and require a commitment from all Community Members. The Program is also designed to prevent, detect, and correct misconduct within the University in reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the elements of an “effective ethics and compliance program,” which require not only promoting compliance with laws, but also advancing a culture of ethical conduct.

**Elements of an effective compliance program  
(based on Chapter 8 of the U.S. Federal Sentencing Guidelines)**

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



## PROGRAM STRUCTURE AND OVERSIGHT

### Standard

Organizations are expected to have high-level oversight and adequate resources and authority given to those responsible for the program. Programs may designate compliance officers for various program areas throughout the university based on an assessment of risk in any program or area. If so designated, the individual shall coordinate and communicate with the Chief Compliance and Privacy Officer (“CCO”) on matters relating to the program.

### Program Elements

**The Florida International University Board of Trustees Audit and Compliance Committee** is appointed by the Florida International University Board of Trustees (“Board”) to assist it in discharging its oversight responsibilities, including but not limited to, reviewing procedures in place to assess and minimize significant risks, overseeing the quality and integrity of financial reporting practices (including the underlying system of internal controls, policies and procedures, regulatory compliance programs, and ethical code of conduct), and overseeing the overall audit process.

**The Florida International University President** serves as the chief executive officer of the university and is responsible for the operation of the University. The President is knowledgeable about the Program and exercises oversight with respect to its implementation and effectiveness. In coordination with the Board, the president designates the University’s Chief Compliance and Privacy Officer and is responsible for ensuring that the CCO has the independence, objectivity, adequate resources, and appropriate authority to perform the responsibilities of the position.

**The Provost, Vice Presidents, and Deans** are responsible for fostering a culture of ethical conduct and compliance and for performing their roles in compliance with all applicable federal and state laws and regulations, as well as the policies and procedures of the university. In addition, all vice presidents and senior leadership team members are responsible for ensuring that any compliance programs under their area of supervision have adequate resources and are appropriately positioned to be effective, that the function of the program is not impeded, and that any imposed barriers to an effective Program are removed.

**The Chief Compliance and Privacy Officer** reports functionally to the Board of Trustees and administratively to the President. The CCO is assigned the overall responsibility for Florida International University’s compliance and ethics program and is delegated operational responsibility for the Office of University Compliance and

Integrity.

**The Office of University Compliance and Integrity** (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.

The objective of the Compliance Office is to collaborate and partner with senior leadership, compliance liaisons, faculty, and administrative staff with compliance responsibilities (the “Partners”) to embed the University’s compliance strategy and framework for an effective Compliance Program into the foundation of the University. This objective is accomplished by supporting the dissemination and review of effective University-wide policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003.

**The University Compliance Liaisons** play an important role in ensuring that the Compliance Program is effectively implemented and that risks are mitigated. Each compliance partner has a dotted line of responsibility to the CCO and are required to report any incidents of noncompliance or unethical conduct, external requests related to compliance and ethics activities, or any imposed restriction or barrier to the effectiveness of their function or the Program. Compliance liaisons take an active role in understanding, communicating, and supporting risk management activities within their respective areas.

**University Community Members** have a shared responsibility for compliance with laws, regulations, policies, procedures, and standards of conduct commensurate with their roles.

## FY 2026–2027 - New Projects and Initiatives

The 2026-2027 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. *Some significant new projects and initiatives planned for the upcoming fiscal year include the following:*

### **Monitoring and Responding to Changes in Regulatory Landscape**

As the President and executive agencies continue to implement articulated policy agendas, the Office of Compliance will continue to work closely with the Office of General Counsel and Leadership to monitor and respond to executive orders, agency

guidance, and legislation that impact our work and community.

### **Foreign Influence and Global Risk Initiatives**

The Compliance Office will continue to work with and through the Foreign Influence and Global Risk Taskforce and its subcommittees to identify measures to minimize foreign influence risk in the overall context of FIU's international academic and research mission and in light of continued legislative action in this area. The Task Force will continue to implement a risk-based, comprehensive strategy to identify, assess, mitigate, and monitor risk associated with foreign influence as we continue to enhance workflows and process improvements in key areas such as international travel, screening foreign researchers, reporting agreements with foreign entities, and entering into collaborations and agreements with foreign sources. Some key initiatives/enhancement activities will include:

- **Restricted Party Screening Project - Phase 2**

In FY 2025-2026, the Compliance Office performed a review and assessment of FIU's University-wide restricted party screening program. As part of that assessment, the Compliance Office identified individuals with responsibilities related to restricted party screenings, conducted and coordinated screening training, designed business justifications, drafted inter-departmental operating procedures and identified potential gaps within the program.

In FY 2026-2027, the Compliance Office will work with procurement and Export Controls to expand the restricted party screening program to comply with the BIS Affiliates Rule, which goes into effect in November 2026. The main components of the rule will:

**Restrict unnamed entities** not just direct parent-subsidiary relationships, but to complex or multi-tiered ownership chains where 50% or more are owned, directly or indirectly, by one or more parties on the BIS entity list.

**Aggregate ownership stakes** such that control is calculated cumulatively. For example, two listed entities, each holding a 25% stake may trigger the 50% threshold.

**Automatically apply to complex ownership structures** including subsidiaries, holding companies, shadow networks and any entity meeting the rule's ownership criteria without needing to appear individually on the denied party list.

This would mark a shift from a name-based enforcement model to an ownership-based one. The move is intended to close a well-known enforcement gap that allows

restricted parties to operate through lesser-known affiliates, shell companies, or investment vehicles.

The rule introduces a new **Red Flag** compliance requirement. The BIS is warning that if a foreign company is minority owned or strongly connected in some other way – for example through board membership, shared management, or significant financial tie – to another company that’s already on a restricted list, like the Entity List, MEU List, or certain OFAC SDN lists, that could present a “red flag.”

This requires that if FIU can’t determine the ownership percentage of a foreign entity that may be affiliated with a listed party, it must:

- Resolve the Red Flag through due diligence,
- Apply for a BIS license, or
- Identify a valid license exception before proceeding.

This puts greater emphasis on understanding beneficial ownership structures, which may be challenging in jurisdictions where corporate ownership information is not publicly disclosed or readily available. The Compliance Office is researching vendors equipped to assist with due diligence efforts to uncover indirect and aggregated ownership using enhanced data sources and artificial intelligence, offering deeper visibility into complex ownership chains.

- **International Travel Compliance Dashboard**

The Compliance Office will continue to work with FIU Global and the Office of the Controller to develop an International Travel Compliance Dashboard to better visualize and analyze data related to international travel within the PantherSoft system. This will include, but not be limited to, information related to total trips to international locations, individual traveler history, non-compliance trips, statutory screening statistics, and data compilations regarding travel to foreign countries of concern. This will assist with enhanced assessment of international travel trends and identification of process improvements.

- **International Travel Training Module**

The Compliance Office will launch an international travel training module in coordination with the Office of the Controller, inclusive of legal requirements, FIU processes, export controls considerations, foreign influence risks and risk mitigation, and IT security protocols. This training will be required of all faculty and staff engaging in work-related foreign travel before travel authorization is approved.

- **Drone Webpage**

In FY 2025-2026, the Compliance Office worked with members of the Drone Assessment Team to design a webpage in accordance with federal law and the Florida Administrative Code, which requires that foreign influence screening and IT risk assessments take place for the purchase, acquisition, and use of drones by FIU employees. In FY 2026-2027, the Compliance Office will launch the webpage to serve as an informational resource, link to the required forms to initiate approval, and streamline the required workflows for FIU employees and third parties.

- **Research Security Website**

In FY 2025-2026, the Compliance Office worked with the Office of Research and Economic Development (ORED), IT security and our export controls consultant to complete the content for a new Research Security website. External Affairs developed the website and in FY 2026-2027 we will be launching University-wide. The site provides more robust guidance in this area and more effectively and mutually links to our existing related webpages addressing export control, Foreign Influence Risk Management (FIRM), conflict of interest, IT Security and ORED's sponsored research requirements. We have updated original content to address the requirements of National Security Presidential Memorandum - 33 (NSPM-33) and Federal Agency guidance. This approach reflects the overall federal perspective that research security holistically incorporates numerous compliance elements that inform research, academic and business activities.

- **Foreign Reporting**

In FY 2025-2026 the Compliance Office reviewed all reporting workflows and procedures, researching applicable legal requirements and guidance, and incorporated process improvements and efficiencies for future reporting periods. In FY 2026-2027, the Compliance Office will roll out the new and improved reporting procedures. Our Foreign Influence Compliance Manager was chosen to serve as the Co-Chair for the State University System Foreign Influence sub-committee and will be working with members of that committee to monitor legislative changes that could significantly impact FIU's reporting obligations (e.g., passage of the DETERRENT Act).

## **Standards of Conduct and Policies**

- **Launch of Expanded Youth Programs/Activities Training**

In FY 2025-2026, the Compliance Office researched and developed an expanded training for University stakeholders whose work or services on behalf of FIU require

frequent contact with minors. The audience for the training includes department heads of units that sponsor events, programs, or activities on or off campus that anticipate the participation of minors, as well as the employees and volunteers in their units. In FY 2026-2027, the training will be launched and incorporated into the workflows for events on campus.

- **FIU Policy Library and Development Platform**

Phase 1 of the new University Policy Library was launched in FY 2025-2026. In FY 2026-2027, the Compliance Office will work to develop the additional functionality identified for Phase 2 of the new platform, discussions with Information Technology to commence in October.

- **Compliance Three-Year Communications Plan**

In the coming fiscal year, the Compliance Office will develop a new three-year Communications Plan through 2029 to address risk-based communications and to ensure that decisions around messaging, modality, and frequency are targeted to employees and based on function, job level, misconduct trends, or other risk-based audience identification.

- **University-Wide Policy Review**

In FY 2026-2027, Compliance will launch its third University-wide policy review. In accordance with the Institutional Policy Framework, policies and procedures are required to be reviewed and updated at least once every three years. As part of this process, the designated policy owner is responsible for reviewing and updating policies and procedures, as appropriate, with guidelines provided by the Office of Compliance & Integrity. This review will incorporate key updates to the University Policy Framework such as the risk profile of each policy, target audience, and training/communications planning.

### **Additional New Compliance Initiatives**

- **University Compliance Website**

In FY 2026-2027, the Compliance Office will be working with External Communications to re-design and update the Compliance website to meet enhanced accessibility standards and to serve as a launching point linking to compliance-based programs throughout the University.

- **Records Retention Project**

In FY 2026-2027, the FIU Compliance Office will engage in a compliance records retention project to retain, archive or dispose of records maintained in the Office in accordance with Florida's Public Records Law, federal records retention laws, state retention schedules for university records, and laws and procedures related to the confidentiality of Confidential Records and Non-Public Records. The Office will collaborate with the Records Management Liaison Office and the Office of General Counsel to fully effectuate this project, which encompasses thousands of files that were historically maintained in printed form dating back to the inception of FIU's Office of University Compliance.

- **FIU Ethical Panther Hotline Enhancements and AI Functionality**

In FY 2026-2027, the FIU Compliance Office will become beta users of a new AI functionality available from our Hotline provider. The Office will be incorporating AI functionality into our workflows to create case summaries (for response teams to quickly get up to speed with new cases), investigation summaries (to provide timely status updates) and executive summaries (to distill the most important case outcomes for leadership and stakeholder reporting). The Office will also be managing a Teams group for all investigators and responders to Hotline Reports with the most updated information, guidance and requirements for navigating the platform.

- **Travel Authorization Screening**

The Compliance Office monitors and assesses export control, foreign influence, and other risks associated with international travel as an approver for foreign influence travel screening for all international travel authorizations. In FY 2026-2027, the Office will continue to update travel screening questions for international travelers to address emerging risk and travel scenarios we have encountered to provide the data necessary for travel risk analysis.

## STANDARDS OF CONDUCT AND POLICIES

### Standard

Organizations are expected to have standards reasonably capable of preventing and detecting misconduct. Codes of Conduct, Policies, and Procedures set expectations for compliance and ethical conduct and decision making.

### Program Elements - Standards of Conduct and Policies

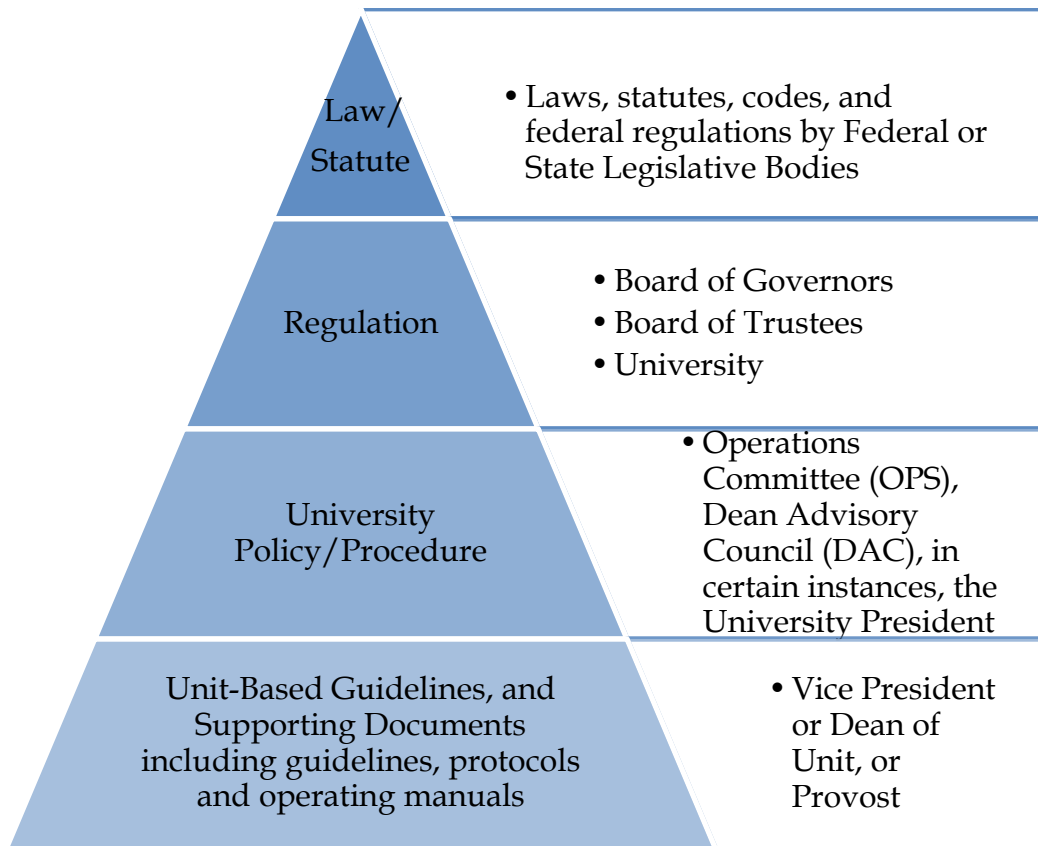
#### Policy Library and Development Process

The University-wide Policy Library and policy development process is managed by the Compliance Office. Individual policies are owned by the responsible units charged with developing, updating, administering, communicating, training, monitoring, and ensuring compliance with the policy, with support from the Compliance Office.

FIU's policy framework is guided by these principles:

- The FIU University-wide policy process is transparent and easy to navigate.
- The process sets out and follows a timeline for each policy.
- University community input and feedback are broadly sought and valued.
- Policy ownership lies with the office/executive responsible.
- Policy owners are responsible for reviewing, updating, and retiring policies as needed.
- Leaders, supervisors, managers, and individuals are responsible for understanding, implementing, and enforcing University-wide policies and governing documents.
- FIU colleges, departments, units, and/or offices may also develop inter-departmental policies and procedures to address their unique needs and operations, provided they do not conflict with University-wide policies.

## Policy Framework Hierarchy Pyramid



### **2026 - 2027 Work Plan - Standards of Conduct and Policies**

The Compliance Office will continue to provide support and resources to Policy Owners in enforcing University policies and procedures. Guidance related to navigating the New Policy Library will also be issued to stakeholders, including University Leadership responsible for endorsement.

### **2026-2027 Scheduled Policy Campaigns and Communications Initiatives**

- Employee Code of Conduct
- Conflict of Interest Policies
- Health Insurance Portability and Accountability Act Policies
- Family Education Rights and Privacy Act (FERPA) Regulation
- Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- Incident Response Plan
- Mandatory Reporting of Child Abuse, Abandonment and Neglect Policy

- Political Activity/Political Participation
- International Travel Policy
- Alcoholic Beverages Regulation
- Nepotism Policies
- Intimate Relationship Policies
- Export Control Policy

### **Additional Campaigns**

Additional campaigns will be identified and coordinated with policy owners and scheduled as deemed appropriate with the creation of new policies or substantive updates of policies during the year and as circumstances and trends dictate.

## **TRAINING, EDUCATION, AND COMMUNICATIONS**

### **Standard**

Organizations are expected to take reasonable steps to communicate periodically and in a practical manner, its standards and procedures, and other aspects of the compliance and ethics program to members of the governing authority, high-level personnel, substantial authority personnel, the organization's employees, and, as appropriate, the organization's agents. The organization should deliver effective training programs and otherwise disseminate information appropriate to such individuals' respective roles and responsibilities.

### **Program Elements - Training, Education and Communication**

#### **Training**

The FIU Board of Trustees and University employees receive training regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Compliance Office collaborates with the department/division responsible for the administrative oversight of compliance education and training by supporting in-person compliance training efforts and leveraging technology to enhance awareness of important laws, regulations, and policies, and to document training completions. Infographics, short videos, compliance checklists, and other tools are developed by the Compliance Office and used to reinforce ethics and compliance messaging. Compliance training for employees is developed and administered through the FIU Develop platform.

### **Compliance and Integrity Website**

The Compliance and Integrity website is maintained and updated to promote the University's commitment to Ethics and Compliance and to serve as a resource for University employees. The website includes substantive information on a variety of compliance topics as well as links to educational materials, training, the Code of Conduct, Ethical Panther Hotline, the Policy Library, the Compliance Matters Newsletter, and links to additional resources.

### **Export Controls Website**

The Export Controls website is maintained and updated to educate the University community and to promote the University's commitment to export control obligations. The University recognizes the importance of complying with all U.S. federal export control regulations and is committed to full compliance with these regulations. The University's export compliance program is led by the Compliance Office and the dedicated website assists with communicating and facilitating our export compliance procedures across all academic, research, operational and business activities. The website incorporates user-friendly, intuitive interfaces and includes all interactively linked forms, procedural guidance materials, definitions, training, and go-to resources.

### **Foreign Influence Risk Management Website**

The Foreign Influence Risk Management Website (FIRM) is maintained and updated to educate the University community and to promote awareness and best practices designed to mitigate foreign influence risk. FIU's Foreign Influence website incorporates a foundational risk management structure, which is FIU's process for identifying and analyzing foreign influence risks, aligning those risks to the University's strategic goals, developing a practical risk framework, and building practical processes and resources to successfully mitigate such risks.

### **Education and Communication Outreach**

The Compliance Office regularly educates the University community on compliance requirements through time-sensitive communications and compliance updates such as employee-specific and broadcast email distribution, articles in partner e-mails and newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Dean's Advisory Council meetings and service on several committees, task forces, and work groups.

### **Compliance Three-Year Communications Plan**

The Compliance Office maintains a Communications Plan for a three-year cycle (currently for FY 2024, FY2025, and FY2026) separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are

targeted to employees, based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes the evaluation of communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have greater impact. In the coming Fiscal Year, the Compliance Office will develop a plan for through 2029.

### **New Employee Orientation**

Recently hired employees attend the New Employee Experience (NEE), sponsored by the Division of Human Resources, within the first two weeks of employment. NEE is designed to give new employees the necessary tools and resources to assist with an understanding of FIU's vision, mission, and values and the benefits and opportunities associated with employment at the University. The Compliance Office presents a compliance training and orientation during each NEE event (held every two weeks).

## **2026 – 2027 Work Plan – Training, Education and Communication**

During the 2026-2027 Plan Year, the Compliance Office will oversee, provide, and/or participate in the following training, education, and communication campaigns:

### **2026–2027 Scheduled Training, Education, and Communication**

- Employee Code of Conduct
- Clery Act
- Family Education Rights and Privacy Act (FERPA)
- Health Insurance Portability and Accountability Act (HIPAA)
- Athletics Compliance Training
- Conflict of Interest
- Institutional Conflict of Interest
- Incident Response Plan
- Export Controls
- Alcoholic Beverages Regulation
- Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- Political Activity/Political Participation
- Mandatory Reporting of Child Abuse and Neglect
- Preventing Identity Theft on Covered Accounts Offered or Maintained by FIU (Red Flags)
- Records Management Compliance Training
- Digital Accessibility
- International Shipping/Mailing Procedures
- Student-Athlete Name, Image, and Likeness
- Environmental Management

- Security in Laboratories with Special Hazards
- Travel at FIU
- International Travel Requirements Training
- Firearms and Weapons
- Nepotism
- Intimate Relationships
- Foreign Influence
- Active Shooter Awareness and Preparation
- Clinical And Research Human Subject Central Incident Response Plan
- Additional training, education, and communication will be identified and coordinated with policy owners and scheduled as deemed necessary with the initiation of new and critical initiatives that take place during the year.

### New Employee Experience

The Compliance Office will continue to evaluate and update the New Employee Experience Orientation Training to ensure it captures the key elements of FIU's Compliance program.

### 2026-2027 Athletics Compliance - Yearly Rules Education Plan

#### **Inside Athletics**

- **All Coaches Compliance Meeting:** Monthly meeting (first Tuesday of each month during the academic year) covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and relevant guest speakers.
- **Head Coaches Meeting:** Along with the Executive Team, monthly meeting with the head coaches to review NCAA rules, regulations, and updates.
- **All Athletics Staff Meeting:** Bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
- **Academics - Student Athlete Advisory Committee (SAAC):** Meet with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc. Weekly (informal) meetings scheduled to address emerging issues to ensure the offices coordinate efforts.
- **Athletic Training Room:** Meet with training room staff every semester to review all rules that may impact sports medicine and student-athletes.
- **Business Operations:** Meet with staff every semester for all business specific legislation and assess the effectiveness of the compliance-related policies and procedures affecting Business Operations.

- **Facilities/Equipment:** Meet with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.
- **Game Management/Operations:** Meet with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules that are specific to this area.
- **Marketing/Media Relations:** Meet with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.
- **Development:** Meet with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
- **Strength and Conditioning:** Meet with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
- **Student-Athletes:** At a minimum, bi-annual meetings with student-athletes. This includes communicating that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance platform is leveraged to distribute compliance tips, information, and guidelines on a regular and on-going basis throughout the year.
- **Ticket Operations:** Meet with staff at least once per semester to review all ticket operations rules.
- **Executive Staff:** Sr. Associate Athletic Director meets with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.
- **Name, Image, and Likeness (NIL):** Sr. Associate Athletic Director will facilitate monthly meetings with teams to discuss NIL. Topics covered will include successfully leveraging existing NIL support platforms, emerging NCAA guidance and developments, and institutionally appropriate support of student-athletes vis a vis their NIL opportunities. Meetings will also be facilitated with donors, collectives, Head Coaches, and FIU Athletics external revenue team.

### External to Athletics

- **Admissions:** Meet with the Office of Admissions every semester to discuss the status of the admission of scholarship and "preferred" walk-on student-athletes.
- **Dining Services:** Meet with Dining Services yearly to discuss new meal plans, off-campus meal stipends, vacation period hours and missed meals for student-athletes.

- **Financial Aid:** Meet with the Office of Financial Aid monthly to discuss applicable financial aid legislation and the process of dispersing aid and refunds to student-athletes.
- **Housing:** Meet with the Office of Student Housing yearly to exchange information regarding applicable rules and regulations.
- **International Student Services:** Meet with International Student Services yearly to discuss supporting and resourcing international student-athletes and how to best educate international student-athletes regarding taxes and other fees.
- **Registrar:** Meet with the Office of the Registrar monthly to review “progress towards degree” legislation and proposals as well as continuous improvement to the certification process.
- **OneStop:** Meet with OneStop yearly to discuss proper maintenance of student-athlete accounts.

### **2026–2027 Health Affairs Compliance Training, Education, and Initiatives**

- **HIPAA Steering Committee:** This meeting’s audience will be extended to include units that create, process and/or collect personal health information (PHI), regardless of whether those units are subject to HIPAA. During the monthly meetings, pre-established agenda topics will be identified which range from policy and procedure development at the enterprise level and area/unit level, training, privacy and security compliance efforts and obligations, regulatory requirements and updates, compliance assessment results, and the risks and potential penalties associated with non-compliance.
- **HIPAA Privacy Liaisons:** The Director of Compliance and Privacy for Health Affairs will meet as necessary and appropriate with the appointed HIPAA Privacy Liaisons separately from the full HIPAA Steering Committee in order to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Liaisons. The Director also engages liaisons in advanced training regarding the HIPAA privacy rules and auditing requirements.
- **HIPAA Job Specific Module Training:** The Director of Compliance and Privacy for Health Affairs will monitor the completion of job specific training modules, for each of the thirty-one FIU Privacy Rule policies and procedures. The modules were developed and made available on-line and existing and new workforce members are required to complete training modules commensurate with their role and responsibilities.
- **Units that create, process and/or collect Personal Health Information:** The Director of Compliance and Privacy for Health Affairs will meet with identified units throughout the University that are otherwise not subject to the requirements of HIPAA to educate and conduct training of privacy and compliance obligations required under State Law and FERPA.

## MEASUREMENT AND MONITORING

### Standard

Organizations are expected to ensure that the organization's compliance and ethics program is followed, including monitoring and auditing to detect criminal conduct.

The compliance monitoring plan is typically determined by evolving risks, new laws, and regulations as well as trends identified by the Compliance Office in partnership with other units (e.g., OGC, Human Resources, Internal Audit, Information Technology). In addition to monitoring, compliance risk reviews are also conducted at the department/unit level to assess subject-specific risks.

### Program Elements - Measurement and Monitoring

#### Outside Activities/Conflict of Interest Disclosure Process

The process of disclosing all outside activities for review and approval protects employees from unknowingly violating a state or federal law and protects the credibility and reputations of employees and the University by providing a transparent system of disclosure, approval and documentation of outside activities that might otherwise raise concerns of a conflict of interest or commitment. Through this review process, the Compliance Office is involved with University Partners in continually assessing risk exposures and taking proactive steps to address those risks before they develop into misconduct.

#### Institutional Conflict of Interest Disclosure

It is critical to FIU's mission and reputation to maintain the public's trust that the University's endeavors are not biased or compromised by institutional officials' financial or business considerations. Institutional Conflicts of Interest are not inherently unethical; however, they may introduce risks to the integrity of the Institution. Because of the many and complex relationships that the University has with public and private entities, the University must be aware of any relationships involving financial gain that may compromise or appear to compromise the University's integrity. On an annual basis and when any update occurs, institutional officials must report their and their family members' financial interests and/or fiduciary roles so that potential conflicts are identified and addressed. The Chief Compliance Officer reviews and approves submitted disclosures and chairs the Institutional Conflict of Interest Committee, which makes recommendations to the President regarding certain disclosed activities.

### **Ethical Panther Hotline Case Review**

The Compliance Office provides administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted. As part of this oversight, the Hotline Reports Review Committee (consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive) reviews all reports to determine the University's response, whistleblower status and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report. This Committee approach also serves as an opportunity to track trends in reporting across the University.

### **Travel Authorization Monitoring**

In cooperation with FIU Global, the Compliance Office monitors and assesses Export Control, foreign influence, and other risks associated with international travel as a member of the International Travel Committee and as an approver for foreign influence travel screening for all international travel authorizations. Certain data from this monitoring will be reported to the Board of Trustees as required pursuant to Florida's Foreign Influence Statutes.

### **Visiting Researcher Monitoring**

The Compliance Office, through its Export Controls Office, is included in the approval workflow for foreign national visiting researchers.

### **International Guests and Delegation Visits Monitoring**

The Compliance Office, through its Export Controls Office, is included in the approval workflow for international guests and delegations visiting our campuses.

### **Restricted Party Screening**

Using a risk-based approach, the Compliance Office conducts and facilitates restricted party screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether. To better support compliance, FIU uses Visual Compliance Restricted Party Screening software incorporated into several workflows. Visual Compliance allows users to screen a party once and then receive notifications of any later changes to those results.

### **International Shipping Monitoring**

Leveraging our interactive export control website, the Compliance Office has implemented 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 delay. The shipping review process addresses the broader scope of export licensing requirements to all international destinations with a transaction focus that includes exports pursuant to sponsored research and international faculty collaborations.

### **Compliance Requirements Matrix Platform**

The Compliance Office has developed, manages and updates the Compliance Requirement Matrix Platform, an automated system to support the reminder and verification process of compliance related obligations. The Compliance Requirements Matrix is a compilation of applicable state and federal laws and regulations as well as Board of Governors required submissions that give rise to University compliance responsibilities and reporting obligations that must be adhered to by various divisions, departments, and units throughout the University.

### **Medical Records Access Auditing Tool**

The Director of Compliance and Privacy for Health Affairs works closely with the HIPAA Security Officer, staff from the Division of Information Technology, the FIU HIPAA Hybrid Designated Healthcare Components, Student Health, and an FIU consultant and vendor, to oversee an externally staffed access auditing tool. The auditing tool enables Designated Healthcare Components to meet the HIPAA Privacy and Security Rules and Florida law regulatory requirements and will enable FIU Student Health to meet the Family Education Records Protection Act (FERPA) regulatory requirements by controlling and monitoring staff and student worker access to patient and student medical records and initiate timely and appropriate responses to improper or unauthorized access.

### **Teamworks Elite Athletics Compliance Platform**

The Athletics Compliance Office will leverage the *Teamworks Elite* platform to monitor key compliance functions, mitigate risks, and streamline compliance with NCAA regulations to prevent violations in crucial areas such as recruitment, eligibility, and scholarships, which could have serious consequences for the department and the university.

### **External Compliance Requests or Investigations**

The Compliance Office provides support, coordination, or oversight of external inquiries into compliance with federal and state laws and NCAA requirements and takes appropriate steps to mitigate consequences for the University in instances of non-compliance. As part of this responsibility, the Compliance Office provides guidance to compliance partners and provides or contributes to the University's response as appropriate. Based on the issues that are identified, the Compliance Office ensures that

appropriate changes are made to the Program to support compliance, ethical conduct, and mitigation of risks.

### **Participation in Task Forces, Committees and Other Compliance Initiatives**

The Compliance Office participates in a wide variety of groups across our University Community to understand the operational challenges and complexities University stakeholders face, integrate compliance guidance and a compliance lens into University decision making and to monitor operational activities for risk mitigation purposes.

### **Partnership and Coordination with Internal Audit**

The Office of Internal Audit serves as the University's internal auditor, providing internal audits and reviews, management consulting and advisory services, investigations of fraud and abuse, follow-up of audit recommendations, evaluation of the processes of risk management and governance, and coordination with external auditors. The Compliance Office provides guidance to the Office of Internal Audit on compliance-related audits and matters. Based on audit findings (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development. This coordination also serves as an effective risk management tool as well as an opportunity to track and assess University-wide trends. Through these efforts, weaknesses and risks are identified and steps are taken to improve the program, strengthen internal controls, and mitigate the risks of misconduct and noncompliance. Allegations of fraud, waste and abuse reported to the Compliance Office are referred to the Office of Internal Audit for appropriate response.

### **Enterprise Risk Assessment**

The Office of Internal Audit, with formalized input from the Compliance Office, performs an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks. The assessment, in accordance with the elements of an effective compliance program, serves as a guide for the development of the annual compliance work plan and in developing a risk-based approach to addressing University policy and other Compliance requirements.

### **Compliance Risk Assessment**

The Compliance Office conducts reviews and risk assessments of controls and mitigation efforts associated with key compliance risks throughout the University.

**Scheduled Compliance Reviews and Assessments**

During the 2026-2027 Work Plan Year, compliance reviews and assessments are scheduled to be conducted for the following areas:

- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Inter-Departmental Operating Procedure Process Improvement Assessments
- University Visual Compliance Screening Assessment
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- Assessment of Foreign National Approval Plans for sponsored research agreements
- Assessment of compliance with International Shipping/Mailing procedures
- Assessment of required HIPAA training completion
- Assessment of Travel Authorization Foreign Influence and Export Control Review
- Quarterly HIPAA Privacy Rule Assessments
- Assessment of Hotline Metrics

Additional reviews and assessments will be scheduled as risks evolve and are identified as needing fuller measurement and monitoring.

**INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS**

**Standard**

Organizations are expected to have and publicize a system, which may include mechanisms that allow for anonymity or confidentiality, whereby the organization's employees and agents may report or seek guidance regarding potential or actual criminal conduct without fear of retaliation.

Organizations are expected to promote and enforce consistency throughout the organization, appropriate incentives to perform in accordance with the compliance and ethics program, and appropriate disciplinary measures for engaging in criminal conduct or organizational misconduct and for failing to take reasonable steps to prevent or detect criminal conduct or organizational misconduct. Failures in compliance or

ethics will be addressed through appropriate measures, including education and/or corrective action.

## **Program Elements – Investigations, Discipline, Incentives and Corrective Action**

### **Investigations and Reviews**

The Compliance Office initiates, conducts, supervises, coordinates, or refers to other appropriate offices, such as inquiries, investigations, or reviews as deemed appropriate and in accordance with University regulations and policies; submits final reports to appropriate action officials; works with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct has been detected, and makes necessary modifications to prevent further behavior.

### **The Ethical Panther Hotline**

Ethical Panther Hotline at FIU is an option for making a confidential or anonymous report to identify or raise any compliance, suspected misconduct or unethical behavior concerns online (web-based) or via a telephone line. Reports submitted via the Ethical Panther Hotline are handled as promptly and discreetly as possible. Reports are first referred by the CCO to the Ethical Panther Hotline Reports Review Committee (“Hotline Committee”) consisting of the CCO, the Senior Vice President for Human Resources, and the Chief Audit Executive. The Committee reviews all reports to determine the University’s immediate and initial response, and to determine what other University personnel, if any, must be involved in the investigation and ultimate resolution of the matter. Findings of misconduct stemming from a hotline report are subject to discipline.

### **Scorecards**

The Compliance Office makes effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. Currently these scorecards are in use for the Executive Leadership Team, Deans, Policy Workgroup, and Compliance Liaisons. This practice will be continued and enhanced to include additional key compliance activities. Scorecards will continue to be shared with the President and members of the leadership team.

### **Compliance Training**

The Compliance Office assigns professional development credits to required Compliance training to align required Compliance training to employee training

summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).

### **Campaign Escalation Process**

The Compliance Office manages a formal “escalation” process to increase compliance with required training, policy attestations and other compliance requirements, which ultimately results in formal documentation placed in an employee’s Human Resources file as a consequence for non-completion.

### **Corrective Actions**

When problems or deficiencies are detected, the Compliance Office makes appropriate modifications to the Program and updates the Work Plan through its quarterly reports to the Board’s Audit and Compliance Committee to reflect those changes. When appropriate, the Office provides oversight and guidance to compliance partners to make changes to the Program within their area of responsibility. In addition, the Compliance Office provides recommendations to colleges, departments, or units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalates issues as appropriate to the president, senior leadership, Internal Audit and the Board’s Audit and Compliance Committee. These efforts serve to ensure that the Program remains effective, and that the University is taking steps to prevent the re-occurrence of misconduct, noncompliance, or criminal activity.

## **2026–2027 Work Plan Investigations, Discipline, Incentives and Corrective Action**

### **Ethical Panther Hotline Statistics and Trend analysis**

The Compliance Office will leverage the new Hotline AI features to track trends, conduct systematic root cause analysis, and respond appropriately to instances of misconduct and unethical conduct.

### **Partnership with Human Resources**

Continue to work with Human Resources to identify opportunities to recognize those who personify the University’s core values and to develop and promote compliance and ethics incentive opportunities. A key example is effective use of the HR Newsletter to highlight compliance initiatives and successes.

## **Escalation**

Work with University Partners to leverage the “Escalation” method developed by the Compliance Office to ensure compliance in key areas such as outside activity/conflict of interest submissions and foreign travel.

## **International Travel**

Work with the Office of the Controller and FIU Global to continue to inform the FIU Community of institutional requirements related to international travel and assess appropriate accountability for those who do not meet those expectations.

# **RISK MANAGEMENT**

## **Standard**

Organizations are expected to periodically review whether the Program is within substantial compliance with legal, regulatory, and policy requirements, and identify areas of compliance risk for further auditing and/or monitoring.

## **Program Elements - Risk Management**

### **Enterprise Risk Management Framework**

The University’s Enterprise Risk Management Framework (“ERM Framework”) sets out the general mandate and commitment, overview and guiding principles, roles, and accountabilities, for managing, monitoring, and improving risk management practices within FIU.

### **Risk Assessment**

The Office of Internal Audit performs an enterprise-wide risk assessment to identify and rank risks and to evaluate the existence of appropriate internal controls to mitigate risks. The assessment, in accordance with the elements of an effective compliance program, serves as a guide for the development of the annual compliance work plan and in developing a risk-based approach to addressing University policy and other compliance requirements.

### **Risk Informed Decisions**

Risk management is part of key decision-making. Risk-informed decisions help us to

distinguish among alternative courses of action, applying values and ethics while using the University's common risk process to help us identify, assess, respond to, and communicate risk. This includes documenting our rationale in support of accountability as we consider the interests of our students, faculty, staff, donors, alumni, community, business and research partners, creditors, rating agencies, accrediting bodies, and other stakeholders.

### **Responding to Risks**

Risk management adds value to our work by helping us be dynamic and responsive to change. Risk management also adds value by facilitating continuous improvement as we serve our students and safeguard stakeholder interests through the application of the common risk process.

Risk is managed using the University's common risk process that focuses on our objectives to help us sense and respond proactively, appropriately, and effectively to risk and uncertainty.

## **2026-2027 Work Plan - Risk Management**

### **SUS Enterprise Risk Management Consortium**

The State University System of Florida ERM Consortium has been established to serve as a unified platform for ERM professionals across Florida's public universities. The purpose of this initiative is to promote collaboration, advance risk management practices and support our institutions in navigating an increasingly complex higher education environment. Specifically, the Consortium will enhance risk awareness, facilitate collaboration, address trending risks, develop system-wide best practices, and support strategic goals.

### **Emerging Risk Assessment and Planning**

An ability to anticipate and manage risks that may be on the horizon before they become imminent can help leaders navigate unfolding developments - particularly those that are out of their control - that may impact the University's strategic plan, goals, and objectives. The higher education sector is contending with significant challenges as rapid regulatory changes create uncertainty. Regulatory changes are being driven by shifts in federal oversight and funding priorities. The CCO will continue to collaborate with the Office of General Counsel to identify, mitigate and communicate the top emerging risks to the University.

**Enterprise Risk Management** - During the 2026-2027 Annual Work Plan Year, the Compliance Office will continue to work with the Office of Internal Audit and our many stakeholders to execute the ERM framework by:

- Educating Risk Owners regarding risk management principles.
- Reviewing emerging risks.
- Updating the risk registry.
- Assisting Risk Owners in determining the most appropriate business response to each risk.
- Evaluating and reporting on mitigation measure progress.

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June 18, 2026

**Subject:** Office of Internal Audit Strategy and Audit Plan, 2026-27

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**Proposed Action:**

Florida International University Board of Trustees Audit and Compliance Committee approval of the Office of Internal Audit Strategy and Audit Plan, for fiscal year 2026-27.

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**Background Information:**

The Florida International University Board of Trustees Audit and Compliance Committee Charter mandates approval of the audit plan for the upcoming fiscal year.

Section 2.8 of the Audit and Compliance Committee Charter states, in relevant part that, the Board authorizes the Audit and Compliance Committee to review and approve the Office of Internal Audit's annual audit plan (and any subsequent changes thereto), considering the University-wide risk assessment and the degree of coordination with the Auditor General's Office and other risk and assurance providers for an effective, efficient, non-redundant use of audit resources.

Florida Board of Governors Regulation 4.002(3)(g), State University System Chief Audit Executives, states, in relevant part, that the chief audit executive shall communicate to the president and the board of trustees, at least annually, the office's plans and resource requirements, including significant changes, and the impact of resource limitations.

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**Supporting Documentation:** Internal Audit Strategy and Audit Plan, 2026-27

**Facilitator/Presenter:** Vivian F. Gonzalez

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## Office of Internal Audit

**Date:** June 18, 2026

**To:** Chairman and Members of the Audit and Compliance Committee

**From:** Vivian F. Gonzalez, Chief Audit Executive

A handwritten signature in blue ink, appearing to read 'V. Gonzalez', is written over the 'From:' line.

**Subject:** Internal Audit Strategy and Audit Plan for Fiscal Year 2027

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I am pleased to present the Office of Internal Audit's (OIA) Internal Audit Strategy and proposed Audit Plan for Fiscal Year 2027 for your review and approval. The Institute of Internal Auditors (IIA) *Global Internal Audit Standards* requires the chief audit executive (CAE) to establish 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.

The Internal Audit Strategy outlines OIA's strategic direction and key priorities over the multi-year planning horizon to support the University's mission and respond to the evolving risk environment. Consistent with this strategy, the Audit Plan for fiscal year (FY) 2027 was developed using a systematic risk-based approach intended to allocate internal audit resources to areas presenting the greatest potential operational, financial, regulatory, compliance, and reputational risks to the University.

In developing the strategy and audit plan, I sought input from various stakeholders across FIU, including members of the FIU Board of Trustees, University Administration, and OIA staff. Additionally, I considered emerging risks, prior audit coverage, organizational initiatives, regulatory requirements, and other relevant developments impacting the University's operations and control environment.



## AUDIT STRATEGY

The OIA Strategic Plan provides a forward-looking framework to enhance and protect institutional value at the University through the delivery of independent, risk-based assurance, advisory, and investigative services. The plan aligns with FIU Policy 125.205, *Office of Internal Audit Policy and Charter*, the IIA *Global Internal Audit Standards*, and FIU's strategic priorities.

Under Policy 125.205, OIA operates as an independent function reporting functionally to the Board of Trustees (Audit and Compliance Committee) and administratively to the University President, with authority to provide services across the University. This plan positions OIA as a trusted advisor and strategic partner, delivering insight to strengthen governance, risk management, and internal control processes.

### Vision

To be a trusted strategic partner delivering innovative, risk-focused, and data-driven assurance and insight that strengthens governance and advances FIU's *Experience Impact 2030* strategic plan.

### Mission

OIA provides independent, objective assurance, advisory, and investigative services designed to enhance and protect institutional value and improve operations in alignment with FIU's mission and strategic goals.

### Core Values

Integrity • Objectivity • Accountability • Collaboration • Excellence • Innovation

## STRATEGIC PRIORITIES



### Service Delivery

**Objective:** Ensure high-quality, efficient, standards-compliant services and positive stakeholder relationships.

- Improve audit cycle times and efficiency
- Enhance reporting clarity and impact
- Promote effective collaboration, communication, and relationship building with stakeholders
- Strengthen the Quality Assurance and Improvement Program
- Ensure continued conformance with the IIA *Global Internal Audit Standards*



### Performance Management

**Objective:** Deliver high-impact services aligned with FIU's strategic priorities and enterprise risks.

- Maintain a comprehensive risk-based audit plan aligned to institutional priorities
- Expand advisory services supporting key initiatives
- Strengthen investigative capabilities and fraud risk oversight



### Technology & Innovation

**Objective:** Leverage technology to enhance audit effectiveness, efficiency, and coverage.

- Advance the use of AI-assisted audit techniques to streamline internal audit processes
- Leverage data analytics more extensively in audit engagements
- Expand continuous auditing and monitoring capabilities
- Integrate investigation results into audit planning and enterprise risk awareness



### Talent Development

**Objective:** Develop a high-performing team equipped to address emerging risks.

- Build expertise in data analytics, IT auditing, and investigations
- Increase professional certifications and continuing education
- Promote cross-training and succession planning
- Conduct periodic talent market analysis to ensure competitiveness

## Implementation and Oversight

The CAE is responsible for executing the strategic plan and ensuring alignment with FIU's strategic priorities and governing policies. Progress will be:

- Monitored through defined key performance indicators
- Reported periodically to the Audit and Compliance Committee
- Reviewed annually and updated based on emerging risks and institutional priorities

To monitor progress toward the strategic objectives outlined above, OIA will establish performance measures (Table 1) for the following metrics, including clear definitions, data sources, reporting cadence, and annual targets. Results will be reviewed periodically with the Audit and Compliance Committee and refined as needed based on emerging risks, resource considerations, and institutional priorities.

<b>Table1 – OIA Performance Metrics</b>	
<b>Category</b>	<b>Metrics</b>
<b>Service Delivery</b>	Percent completion of annual audit plan
	Direct project vs. available hours
	End of fieldwork to draft report cycle time
	Post-audit engagement survey results
<b>Talent Development</b>	Percent of certified staff
	Number of certifications held
	Continuing education hours
<b>Technology and Innovation</b>	Percent of projects utilizing analytics
	Continuous auditing processes reviewed
<b>Performance Management</b>	Advisory services hours vs. direct project hours
	Quality assessment results



## FY 2027 AUDIT PLAN

The FY2027 Audit Plan translates OIA's strategic direction into a prioritized portfolio of assurance and advisory engagements designed to address FIU's most significant enterprise risks and institutional priorities. Developed through the annual risk assessment process, the plan provides balanced audit coverage while maintaining flexibility to address emerging and time-sensitive matters.

### Risk Assessment

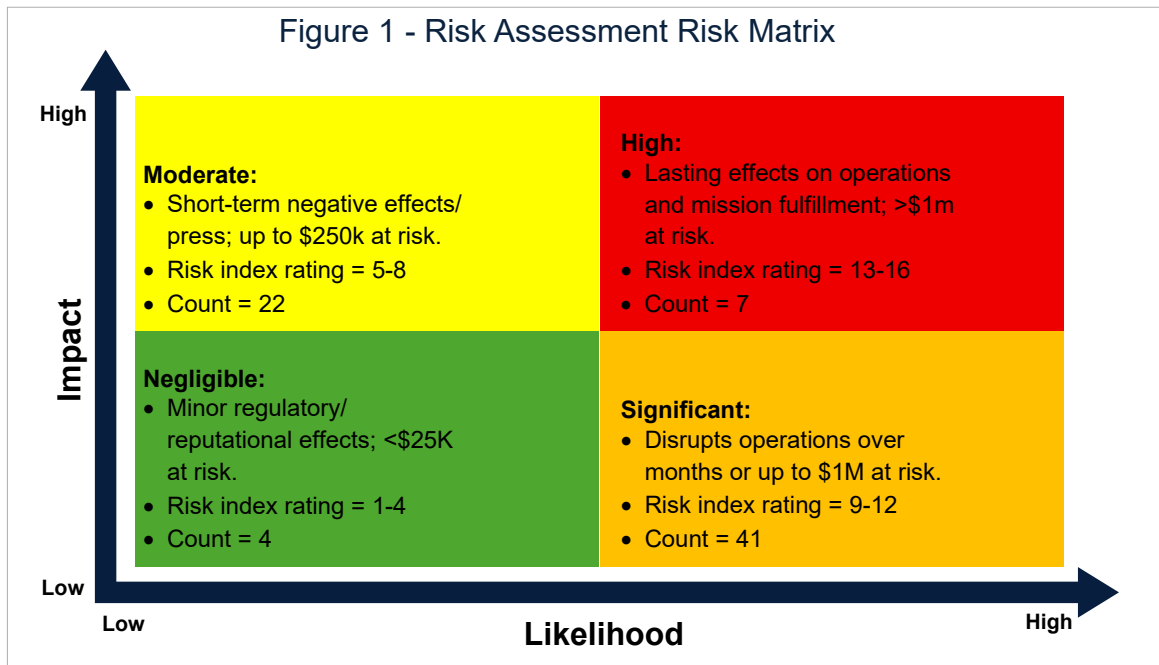
We review and assess risks by considering relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. In evaluating these risks, we also considered additional factors such as materiality, regulatory requirements, areas of special concern, inherent risk, known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

The CAE conducted the annual risk assessment utilizing information from prior risk assessments, current-year activities, University leadership meetings, complaints, audit results, regulatory requirements, and emerging issues. As part of this process, the OIA reached out to management across the University to obtain updates to the prior year risk assessment surveys, including changes in operations, emerging risks, control environment considerations, and other relevant developments. Our goal was to identify risks that could adversely impact the University's ability to fulfill the missions and objectives of its various operational units. Through this process, the CAE re-evaluated each risk contained within the OIA's risk registry, as well as any newly identified or evolving risks.

Utilizing the methodology described above we developed the proposed audit plan. Followed by an analysis of the stated risks, related controls, rating, and previously approved 2026-2030 Risk-Based Five-Year Audit Plan, we developed this year's audit plan.

In addition to the risk assessment efforts described above, the annual audit plan also includes certain recurring or periodic audits required by the Board of Governors, regulatory agencies, contractual obligations, or other compliance-related requirements.

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



To make the best use of audit resources, a greater percentage of our resources is allocated to audit coverage of high risks areas (those falling within the red section of the risk matrix) and significant risk (those falling within the amber section of the risk matrix), where appropriate. However, to maintain audit presence throughout the University, areas of lesser risks may also receive some degree of review by the OIA. Notwithstanding this approach, we acknowledge that some risks identified might not be subjects for auditing, but rather simply need mitigating controls. We rely on University management, as risk owners, to implement the appropriate controls for such risks. Furthermore, some of these other risks that are not subject to audit in the current plan are monitored through the activities of the Office of University Compliance and Integrity’s compliance program.

## Independence and Interference

To safeguard the independence of the OIA, the CAE is required to inform the Board of Trustees of any interference encountered in performing internal audit services. Examples of interference include attempts to limit the audits to be performed or their scope. In developing the audit plan, we encountered no such interference.

## Management's Acceptance of Risks

The CAE has a professional responsibility to communicate to the Board of Trustees whether management has accepted a level of risk that may be unacceptable to the organization. These include

- Risks 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.

The risk assessment process, along with management's responses and implementation of corrective actions to audit and investigation findings, provide awareness to the OIA of whether management has accepted any risk that is of the level or type previously described. Based upon these processes, I am pleased to report that I am not aware of any instance where management has accepted a level of risk that may be unacceptable to FIU as described above.

## Internal Audit Resources

In carrying out its responsibilities, the Audit and Compliance Committee shall review the resources of the Office of Internal Audit annually, including staffing, professional competencies, technology, and budgetary considerations, to help ensure the Office maintains sufficient resources to effectively execute its responsibilities and approved audit plan. The composition of our Office currently includes 10 professional auditor positions (nine of which are filled), a Senior Coordinator of Administrative Services, a temporary employee, and two student interns. The Office's budget supports personnel, professional development and continuing education, audit software, AI, and data analytics tools, professional memberships, and other operational resources necessary to support the Office's risk-based assurance and advisory activities.

Among the nine professional auditors, there is an estimated grand total of 15,120 available hours dedicated to the internal audit function. Figure 2 shows that approximately 11,038 hours (73%) are estimated to be available as direct staff time to perform audits, investigations, audit follow-up activities, and advisory services. The remaining hours are expected to be allocated between staff professional development (453 hours - 3%) and non-project specific services (3,629 hours - 24%).

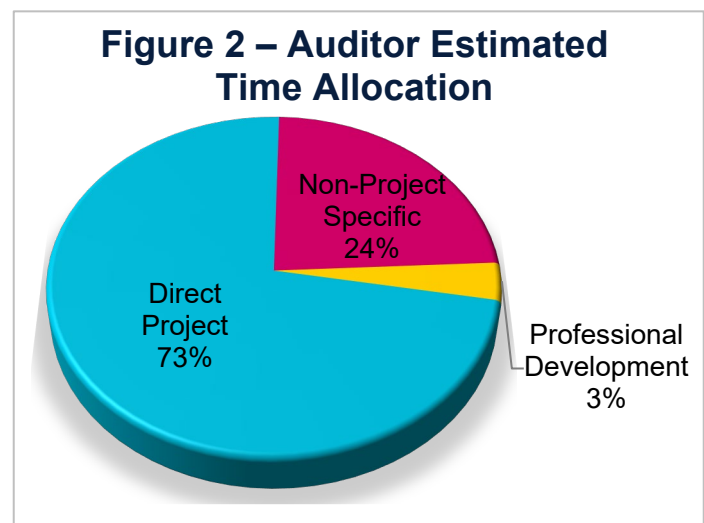
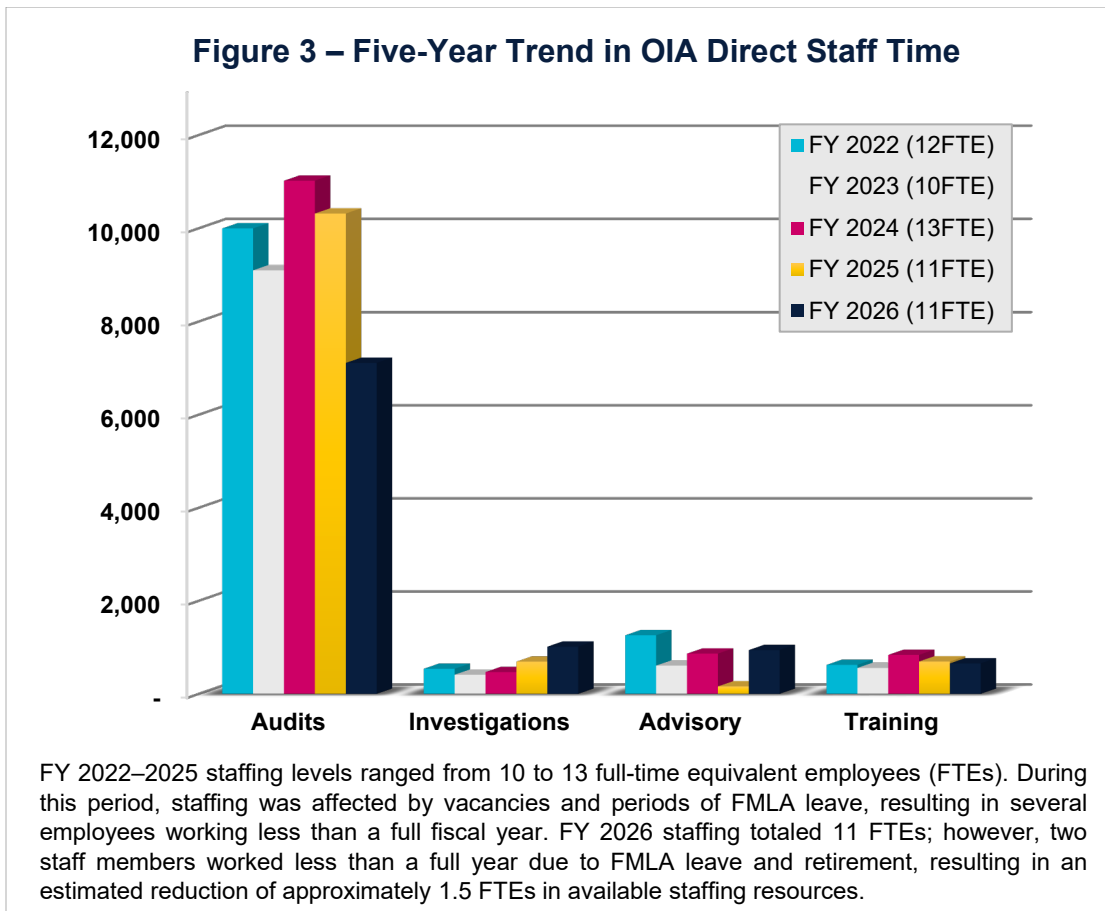


Figure 3 below reflects how the Office of Internal Audit’s direct staff time was spent during the past five fiscal years:



Despite our established audit plan, at times our workload is difficult to predict as investigations, unplanned work, and other developments affect the completion of planned audit projects. For example, two engagements in the Audit Plan for Fiscal Year 2026 were delayed accommodating the appropriate timing. These audits are carried to the following fiscal years. While we intend to complete all engagements contained in the annual audit plan, we acknowledge that unplanned events and circumstances that are beyond our control may occur. For that reason, we have established a minimum completion rate of no less than 80% of the annual audit plan.

## Audit Plan

The number of engagements planned for fiscal year 2026-27 is based on current resources and estimated direct audit person-hours available. We will adjust the plan accordingly as changes to these drivers occur. The following pages outline our proposed Audit Plan for Fiscal Year 2027.

## Conclusion

The risk-based approach used to develop and update the University's risk assessment incorporated input from University management and select members of the Board of Trustees. This enabled our collective knowledge to identify potential audit areas and to develop the proposed audits for the fiscal year that will optimize our resources and capitalize on our audit staff's individual strengths.

## Audit Plan For Fiscal Year 2027

### Carryover Engagements:

Assurance	Sponsored Research Financial Operations
Assurance	Active Directory Management - Phase 2
Assurance	Student Fee Management
Assurance	Student Health Center Services Operations
Advisory	Athletics - Title IX and NCAA Violations Monitoring
Advisory	Artificial Intelligence Governance and Controls

### Proposed New Assurance Services:

Unit/Department	Area of Focus	Preliminary Objective
Academic Affairs	Post-Tenure Faculty Review Process*	Evaluate the consistency and fairness of the review process in accordance with BOG Regulation 10.003 and University policy.
Analysis & Information Management	Performance Based Funding Metrics Data Integrity*	Verify the accuracy of data submitted for the Performance-Based Funding and Preeminence metrics.
Facilities	Minor Construction Projects	Assess the bidding, vendor selection, and payment processes for projects under the statutory threshold to ensure fiscal stewardship.
Information Technology	Data Loss Prevention Controls	Evaluate the effectiveness of technical controls designed to prevent the unauthorized transfer of sensitive data outside the network.
College of Medicine	Human Subject Research Controls	Assess the adequacy, oversight, and compliance with Federal protections for participants.
Office of the Controller	Procurement Card Program Governance & Compliance	Assess whether the procurement card program is effectively governed, monitored, and compliant with University and regulatory requirements.
Human Resources	Hiring, Onboarding & Background Verification	Assess whether hiring and onboarding processes are compliant, consistent, and properly documented.

\* Audit required by the Board of Governors (BOG).

Unit/Department	Area of Focus	Preliminary Objective
Targeted	Continuous Audit	Provide ongoing monitoring of high-risk transactions to identify anomalies and emerging risks.
University-Wide	Follow-up of Prior Audit Recommendations	Validate that corrective actions are implemented and effectively address identified risks.
<b>Proposed New Advisory Services:</b>		
Unit/Department	Area of Focus	Preliminary Objective
Athletics	Athletics Revenue Sharing & Name Image Likeness (NIL) Governance	Assess the design of governance, compliance, and financial oversight processes related to athletics revenue sharing and NIL activities and provide recommendations to mitigate emerging risks.
Environmental Health & Safety	Lab Safety	Collaborate with management to assess chemical/biological inventory controls and safety training completion across research labs.
College of Communication, Architecture + The Arts	School of Music	Work collaboratively with the unit to develop and perform a financial and administrative risk assessment, identify opportunities to strengthen internal controls, and evaluate areas that may warrant enhanced oversight or future audit coverage.

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June 18, 2026

**Subject:** Compliance and Ethics Charter for the Office of University Compliance and Integrity

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**Proposed Action:**

Florida International University Board of Trustees approval of the proposed revisions to the Compliance and Ethics Charter (the Charter) for the Office of University Compliance and Integrity (the Compliance Office).

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**Background Information:**

The Charter is required by Florida Board of Governors (BOG) Regulation 4.003, State University System Compliance and Ethics Programs. The Charter is a formal document that defines the institutional compliance program's purpose and the Chief Compliance Officer's authority; reporting and independence within the organization; and defines the scope of the duties and responsibilities of the Compliance Office.

BOG Regulation 4.003(6) states, in relevant part, that the office of the chief compliance officer shall be governed by a charter approved by the board of trustees and reviewed at least every three (3) years for consistency with applicable Board of Governors and university regulations, professional standards, and best practices. A copy of the approved charter and any subsequent changes shall be provided to the Board of Governors, through the Office of Inspector General and Director of Compliance (OIGC).

A new paragraph is proposed for the Charter regarding the Chief Compliance Officer's obligation to "timely notify the Board of Governor's office, through the OIGC, of any significant issues of noncompliance" as required by BOG Regulation 4.003(7)(g)(11).

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**Supporting Documentation:** Compliance and Ethics Charter for the Office of University Compliance and Integrity (redline)

**Facilitator/Presenter:** Jennifer LaPorta

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**FLORIDA INTERNATIONAL UNIVERSITY'S COMPLIANCE  
AND ETHICS CHARTER**

**Overall Purpose/Objectives**

The purpose of this University Compliance and Ethics Charter (the "Charter") is to define the responsibilities, status, and authority of Florida International University's (the "University" or "University's") institutional compliance and ethics program (the "Program") and to outline the scope and structure of the Program.

The Office of University Compliance and Integrity (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 laws, regulations, rules, policies, and procedures.

The objective of the Compliance Office is to collaborate and partner with senior leadership, compliance liaisons, faculty and administrative staff with compliance responsibilities (the "Partners") to embed the University's compliance strategy and framework for an effective compliance program into the foundation of the University. This objective is accomplished by supporting the dissemination and review of effective University-wide policies and procedures, education and training, monitoring, communication, risk assessment, and response to reported issues as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003. These guidelines and regulation set forth the requirements of an effective compliance and ethics program and require promoting compliance with laws and ethical conduct.

**Review and Maintenance of the Charter**

This Charter will be reviewed at least every (3) three years for consistency with applicable Board of Governors and University regulations, professional standards, and best practices. Subsequent changes will be submitted to the Board of Trustees for approval. A copy of the Charter and any subsequent changes will be provided to the Board of Governors.

**Reporting Structure and Independence of the Chief Compliance Officer**

The Chief Compliance Officer is the highest-ranking compliance officer at the University and reports functionally to the Board of Trustees and administratively to the President.

The Chief Compliance Officer shall have the independence and objectivity to perform the responsibilities of the Chief Compliance Officer function, conduct and report on compliance and ethics activities and inquiries free of actual or perceived impairment to the independence of the Chief Compliance Officer.

### Authority

The Program is governed by this Charter, as it may be amended.

### Scope of Duties and Responsibilities

The Program includes the implementation, identification, and assessments of activities that fulfill the requirements for an effective compliance and ethics program as required by Chapter 8 of the Federal Sentencing Guidelines and Board of Governors Regulation 4.003.

The Program is designed to optimize its effectiveness in preventing or detecting noncompliance, unethical behavior, and criminal conduct by implementing the following basic elements:

- Oversight of Institutional Compliance, Ethics and Risk Management Related Activities
- Development of Effective Lines of Communication
- Ensuring that Effective Training and Education is Provided
- Revising and Developing Compliance and Ethics Policies and Procedures
- Conducting monitoring activities, reviews, and compliance risk assessments to help Risk Owners to identify risks and manage identified issues.
- Responding Promptly to Detected Compliance and Ethics Problems and Recommending Corrective Action
- Promoting Standards through Appropriate Incentives and Disciplinary Guidelines
- Measuring Compliance Program Effectiveness
- Oversight and Coordination of External Inquiries into Compliance with Federal and State Laws and Take Appropriate Steps to Ensure Safe Harbor

The Chief Compliance Officer and staff will:

- a) Develop a Program plan based on the requirements for an effective program. The Program plan and subsequent changes will be provided to the Board of Trustees for approval. A copy of the approved plan will be provided to the Board of Governors.

- b) Provide training to university employees and Board of Trustees' members regarding their responsibility and accountability for ethical conduct and compliance with applicable laws, regulations, rules, policies, and procedures. The Program plan will specify when and how often this training will occur.
- c) Obtain an external review of the Program's design and effectiveness at least once every five years. The review and any recommendations for improvement will be provided to the President and Board of Trustees. The assessment will be approved by the Board of Trustees and a copy provided to the Board of Governors.
- d) Identify and provide oversight and coordination of compliance partners responsible for compliance and ethics related activities across campus and provide communication, training, and guidance on the Program and compliance and ethics related matters.
- e) Administer and promote the FIU Ethical Panther Hotline, an anonymous mechanism available for individuals to report potential or actual misconduct and violations of university policy, regulations, or law, and ensure that no individual faces retaliation for reporting a potential or actual violation when such report is made in good faith.
- f) Maintain and communicate the University's policy on reporting misconduct and protection from retaliation and ensure the policy articulates the steps for reporting and escalating matters of alleged misconduct, including criminal conduct, when there are reasonable grounds to believe such conduct has occurred.
- g) Communicate routinely to the President and the Board of Trustees regarding Program activities. Annually report on the effectiveness of the Program. Any Program plan revisions, based on the Chief Compliance Officer's report, shall be approved by the Board of Trustees. A copy of the report and revised plan will be provided to the Board of Governors.
- h) Promote and enforce the Program, in consultation with the President and Board of Trustees, consistently through appropriate incentives and disciplinary measures to encourage a culture of compliance and ethics. Failures in compliance and ethics will be addressed through appropriate measures, including education or disciplinary action.
- i) Initiate, conduct, supervise, coordinate, or refer to other appropriate offices such inquiries, investigations, or reviews deemed appropriate in

accordance with university regulations and policies, state statutes, and/or federal regulations.

- j) Make necessary modification to the Program in response to detected non-compliance, unethical behavior, or criminal conduct and take steps to prevent its occurrence.
- k) Assist the University in its responsibility to use reasonable efforts to exclude within the University and its affiliated organizations individuals whom it knew or should have known through the exercise of due diligence to have engaged in conduct not consistent with an effective Program.
- l) Coordinate or request compliance activity information or assistance as necessary from any University, federal, state, or local government entity. Oversee and coordinate external inquiries into compliance with federal and state laws and take appropriate steps to ensure safe harbor in instances of non-compliance.
- m) Notify the President or designee of any unresolved restriction or barrier imposed by any individual on the scope of any inquiry, or the failure to provide access to necessary information or people for the purposes of such inquiry. In such circumstances, the Chief Compliance Officer shall request the President's or designee's assistance in remedying the restrictions. If the matter is not resolved, the Chief Compliance Officer shall notify the Board of Trustees or Board of Governors, as appropriate and required in Board of Governors Regulation 4.003.

~~m)n)~~ Timely notify the Board of Governors office, through the OIGC, of any significant issues of noncompliance

The Compliance Office provides guidance on compliance, ethics, and related matters to the University community. The Compliance Office collaborates with compliance partners and senior leadership to review and resolve compliance and ethics issues and coordinate compliance and ethics activities, accomplish objectives, and facilitate the resolution of problems.

To ensure the Compliance Office staff has the capabilities and resources to perform the duties and responsibilities as described, the Chief Compliance Officer will:

- Maintain a professional staff with sufficient size, knowledge, skills, experience, and professional certifications
- Utilize third-party resources as appropriate to supplement the department's efforts

- Perform assessments of the compliance program and make appropriate changes and improvements

### Professional Standards

The Compliance Office adheres to the *Florida Code of Ethics* and the *Code of Professional Ethics for Compliance and Ethics Professionals*.

#### History:

*Approved by the FIU Board of Trustees on March 2, 2017. Reviewed by the FIU Board of Trustees on February 26, 2020. Approved by the FIU Board of Trustees on June 16, 2020. Reviewed and updates approved by the FIU Board of Trustees on June 15, 2023. [Reviewed and updates approved by the FIU Board of Trustees on \\_\\_\\_\\_\\_.](#)*

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# University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

## Office of University Compliance and Integrity Quarterly Report

Third Quarter 2025-2026

June 18, 2026





FLORIDA INTERNATIONAL UNIVERSITY

**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
**June 18, 2026**

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**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 third quarter of FY 2025–2026 (January–March).

**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).
- Conducted detailed analysis of unit submissions of foreign gifts and contracts; prepared final state and federal foreign gift and contract reports for the January 31<sup>st</sup> deadline.
- 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.
- Developed a workflow for FIU Customs Broker. Continued development of 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 232 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 1,858 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.
- Further developed guidance documents, decision tree, and applicant questionnaire to determine Country of Concern domicile and worked with Office of the Provost to implement.
- Worked with OGC and ORED to address specific and escalated 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**

- Requested list of graduating seniors for fall from SAAC and potential mid-year enrollee information for processing.
- Attended Practices to assess NCAA Compliance (three (3) teams/ week).
- Conducted All Coaches meeting.
- Conducted Rules Education meetings for Business, Development, Facilities/Equipment, Game Ops, Marketing & Media Relations, Strength & Cond., Ticket Operations.
- Disseminated monthly Newsletter by 1st Monday at the end of each month of the quarter.
- Initiated new coaches Compliance Orientation.
- Conducted athletics new hire orientation.
- Distributed Monthly Detail Financial Aid Reports to head coaches and reviewed spring increases, non-renewals, and cancellations.
- Managed admissions and eligibility processes for mid-year and spring enrollees.
- Completed mid-year eligibility re-certifications.
- Verified student-athlete clearance to compete from certification and squad lists for competitions.
- Provided College Sports Commission guidance related to Name, Image, and Likeness (NIL) activities and reviewed legislative proposals, including those related to commercial logos on uniforms and apparel.
- Conducted Sports Betting Rules Education.
- Attended NCAA Convention.
- Oversight of athletic related financial aid (scholarships), including mid-year enrollees, aid adjustments, counters, and initial scholarship planning for the upcoming academic year.

- Administered and reviewed NIL activities, including disclosure tracking, education for student-athletes and staff, and coordination with institutional and third-party platforms.
- Monitored preliminary structuring of revenue share agreements/contracts, ensuring alignment with institutional policies, conference guidance, and evolving NCAA governance.
- Monitored recruiting across sports, ensuring compliance with contact periods, evaluations, and official/unofficial visits.
- Conducted initial preparation for spring signing periods and scholarship documentation.
- Conducted rules education sessions with coaches and staff, often focused on recruiting, NIL, Legislative Updates, and financial aid legislation.
- Tracked progress-toward-degree and eligibility in collaboration with academic services.
- Administered spring signing periods, including Financial Aid Agreement processing, scholarship agreements, financial aid packaging, and initial eligibility review.
- Continued management and reconciliation of scholarship allocations, including equivalency tracking, counters, and renewal/non-renewal planning.
- Executed, monitored, and documented revenue share contracts, including compliance review, tracking distributions, and ensuring adherence to institutional and external requirements.
- Monitored championship segments for winter sports and associated travel, benefits, and student-athlete welfare considerations.
- Continued recruiting oversight, particularly for sports entering evaluation or contact periods.
- Prepared for NCAA reporting requirements and audits (e.g., APR data collection, squad lists, eligibility certifications).
- Conducted rules education with a focus on postseason participation, NIL updates, and recruiting transitions.
- Engaged in early planning for summer school aid, camps and clinics, and upcoming recruiting calendars.

### **Health Affairs Compliance**

- Presented at HIPAA Steering Committee Meeting.
- Participated in Cyber Security Briefings.
- Participated in Privacy Compliance Committee Meetings.
- Participated in the Privacy Community & 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.
- Conducted ongoing review and assessment of Health Affairs contracts, agreements and BAAs.
- Conducted new contract reviews.

- Updated various HIPAA policies and trainings.
- 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 and began utilization of Policy Checklist for new and substantively updated policies.

### **Operationalize FIU’s Core Values**

- Made substantive updates to FIU’s Employee Code of Conduct to reflect legislative and executive changes.
- 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 launched in January.
- Continued working with IT to transition to and launch (in January) the new policy library platform with increased automation and functionality.
- Attended several continuing education webinars presented by 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 CFO to effectuate organizational reporting changes, including the DRC, which now reports up to the CCO as of January 2026.
- Engaged in five-year review of the effectiveness of the FIU compliance program per BOG requirement by completing document requests 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.
- Collaborated with units on the development of new policies and procedures.
- Worked with the Division of IT to complete phase one of new Policy Library platform.
- Launched new Policy Library.
- Developed and launched new automated survey tool for DAC and OPS policy endorsements; presented new endorsement method at DAC meeting.
- Launched policy checklist to be used by policy owners when creating new policies and updating policies to compile relevant information and provide guidance on the process.
- Effectuated leadership endorsement of 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.
- Launched new policy owner checklist to ensure proper stakeholder engagement in the policy development process.
- Worked with the Office of General Counsel 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:

- 380.031 Doctoral Dissertation and Master's Thesis Grading Policy Review
- 1150.030 University Golf Cart and Other Motorized Carts Safety
- 320.080 Appointment of Faculty Endowed Chair and Professorship Positions
- 1530.021 Gift in Kind – Gifts of Software Policy
- 150.115 Clinical and Research Human Subject Central Incident Response Plan Review
- 370.001 Centers and Institutes at FIU

## **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/or escalated eight compliance Policy Acknowledgement/Training Campaigns to University faculty and staff including:**

- FIU Clery Act Basics Training
  - 99.48% completion rate
- FERPA Basics
  - 99.26% completion rate
- HIPAA Basics
  - 100% completion rate
- Preventing Identity Theft by Detecting Red Flags
  - 100% completion rate
- Export Control for Health Sciences Professionals

- 99.26% completion rate
- Export Control for Research and Operations Personnel
  - 99.82% completion rate
- Reporting of Child Abuse: Your Mandatory Obligations
  - 98.20% completion rate
- Incident Response Plan
  - 100% completion rate

**Designed, developed, issued and escalated 17 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: 1074
- HIPAA Cluster 2: Notice of Privacy Practices
  - Rolling enrollment
  - Employees trained: 802
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends, and Others, Minimum Necessary, and Sanctions
  - Rolling enrollment
  - Employees trained: 110
- HIPAA Cluster 4: Psychotherapy Notes
  - Rolling enrollment
  - Employees trained: 68
- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
  - Rolling enrollment
  - Employees trained: 34
- HIPAA Cluster 6: Marketing, Sale, Fundraising and Media
  - Rolling enrollment
  - Employees trained: 1
- HIPAA Basics
  - Rolling enrollment

- Employees trained: 121
- FERPA Basics
  - Rolling enrollment
  - Employees trained: 1,454
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
  - Rolling enrollment
  - Employees trained: 5,394
- Export Control for Health Sciences Professionals
  - Open for self-enrollment
  - Employees trained: 139
- Export Control for Research and Operations Personnel
  - Open for self-enrollment
  - Employees trained: 599
- Export Control Basics
  - Open for self-enrollment
  - Employees trained: 6
- FIU Clery Act Basics
  - Open for self-enrollment
  - Employees trained: 816
- Employee Code of Conduct
  - Open for self-enrollment
  - Employees trained: 93
- Alcoholic Beverages Regulation
  - Open for self-enrollment
  - Employees trained: 11
- Reporting of Child Abuse: Your Mandatory Obligations
  - Open for self-enrollment
  - Employees trained: 1219
- Preventing Identity Theft by Detecting Red Flags
  - Open for self-enrollment
  - Employees trained: 111

**Conducted live New Employee Experience Compliance and Ethics Training Bi-Weekly  
Communications Campaigns and Coordination with Key Stakeholders:**

**Training and Education Program Activities**

- Worked with FERPA Committee to communicate FERPA application to specific situations and communications.
- Met with FERPA committee to discuss reported FERPA violations and targeted educational efforts based on root cause analysis trends.
- Launched updated campaign communications plan for FY2025-2026 training and communications and executed third quarter fiscal year objectives. Drafted or participated in dissemination of all-employee compliance communications regarding Firearms and Dangerous Weapons, Launch of the New Ethical Panther Hotline, Mandatory Reporting of Child Abuse, and Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Notification.
- Co-chaired State University System Ethics Subcommittee. Developed and disseminated guidance documents.
- 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, launch and escalation of eight (8) training courses and policy acknowledgment campaigns.
- 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.
- Finalized Draft of Youth Protection training for review by key stakeholders.
- Managed eight (8) active training campaigns.
- Met with the new Records Management Manager to provide recommendations on effective practices for compliance related activities.
- Met with FIU Global to review comments on the International Travel training that was created in FIU Develop.
- Met with FIU Global and the Office of the Controller to discuss the travel compliance dashboard for compiling and summarizing information regarding traveler compliance violations.

## 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.
- 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.
- Engaged in the five-year review/assessment of the effectiveness of the FIU compliance program per BOG requirement by meeting with assessor from Ethics and Compliance Institute (ECI), providing documentation, scheduling leadership interviews and completing self-assessment process.

### 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 foreign gifts and contracts process.
- 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 99 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 from 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 232 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 seven (7) international shipping reviews during the reporting period as part of the international shipping review process.
- Medical Records Access Monitoring Tool - The Director of Compliance and Privacy for Health Affairs collaborated with key stakeholders to coordinate the externally staffed access auditing tool.
- Athletics Compliance Platform - The Athletics Compliance Office leveraged the compliance platform to automate and monitor

key compliance functions such as recruiting activities, ticket management, and financial aid. The platform integrates an NCAA rules engine and flexible workflows to effectuate communication and education with athletic staff members.

### **Compliance Calendar Monitoring**

- Administered the Compliance Requirements Matrix.
- 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 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**

- Launched the new Ethical Panther Hotline Platform.
- Trained investigators and other responders regarding new system functionality.
- Developed process documents to leverage the improved functionality of the new system and for enhanced capability to communicate with reporters who chose to remain anonymous.
- Continued administration of the FIU Ethical Panther Hotline to include assignment, review, and tracking of 109 open reports through the end of March (including 30 new reports from January - March), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources and the Office of Civil Rights Compliance and Accessibility to

- improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Engaged in communications campaign to launch the new Hotline to the University Community.
- 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.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar to coordinate case status updates 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.

### **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.
- Collaborated with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Collaborated 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 and annual in-person meeting.

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# **External Program Review of the Florida International University (FIU) Compliance Program**

April 28, 2026

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## *EXECUTIVE SUMMARY*

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As requested by the FIU Chief Compliance and Privacy Officer, the Ethics and Compliance Initiative (ECI) conducted an external quality assessment of the compliance program of FIU. The principle objectives of the program review (PR) were to assess conformance with applicable authoritative sources, specifically, Board of Governors Regulation 4.003 *State University System Compliance and Ethics Programs* of the State University System Board of Governors, and to evaluate the compliance program's effectiveness in carrying out its mission as set forth in its charter and identify opportunities to enhance its management and work processes as well as its value to FIU.

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## *OPINION AS TO CONFORMANCE*

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It is our overall opinion that the FIU compliance program "generally conforms" with Board of Governors Regulation 4.003.

Ratings Scale - "generally conforms," "partially conforms," and "does not conform."

- "Generally Conforms" means the assessor has concluded that the relevant structures, policies and procedure of the activity, as well as the processes by which they are applied, comply with the requirements of the Board of Governors Regulation 4.003 *State University System Compliance and Ethics Programs* in all material aspects.
- "Partially Conforms" means deficiencies in practice are noted that are judged to deviate from authoritative sources, but these deficiencies did not preclude the compliance activity from performing its responsibilities in an acceptable manner.
- "Does Not Conform" means deficiencies in practice are judged to be so significant as to seriously impair or preclude the compliance activity from performing adequately in all or in significant areas of its responsibilities.

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## *SCOPE AND METHODOLOGY*

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Before commencement of the work by the PR team on November 12, 2025, the team leader conducted a preliminary meeting with Jennifer LaPorta, Chief Compliance and Privacy Officer and Luz Cabrera-Frias, Director of Compliance to gather additional background information. FIU leader interviews were conducted focused on compliance and ethics program elements to identify positive attributions and recommendations based on requirements set forth by Florida Board of Governors Regulation 4.003, ECI HQP Principles, and E&C leading practices.

The compliance program's risk assessment and planning processes, compliance tools and methodologies, engagement, staff management processes, and a representative sample of the

compliance program work and reports were also reviewed. Additionally, FIU conducted a self-assessment using the ECI High-Quality Ethics & Compliance Program (HQP) Framework.

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## ***OBSERVATIONS AND POSITIVE ATTRIBUTIONS***

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The compliance program environment where we performed our review is well structured and progressive where Board of Governors Regulations are understood and management is endeavoring to provide useful tools and implement appropriate practices. Some of the successful practices observed were:

- Continuous improvement is ongoing with the FIU compliance and ethics program. Documents and leader interviews indicate risk-based program initiatives are identified, approved, developed, implemented with communication and/or training, then monitored to ensure they are working as designed, all with oversight as described in the Annual Compliance Work Plan.
- The FIU Chief Compliance and Privacy Officer works closely with leaders across the university, meeting with senior leaders individually and as a member of the Dean's Advisory Council and Operations Committee, and as a member or participant of various other work groups and committees, furthering the integration of compliance and ethics into the university's mission, strategic planning and operations.
- FIU leaders and staff are well connected with outside professional organizations, where they hold leadership roles, such as committee chair, and learn and share leading E&C practices.
- FIU compliance and ethics risk assessment is well-connected to university-wide risk management processes that may enable more robust risk management.
- The University Compliance and Integrity Annual Work Plan, Quarterly Work Plan Status Updates, Three Year Communication Plan, along with supporting detailed project plans, and the Compliance Requirements Matrix document series is a leading E&C practice. These documents demonstrate a cycle of continuous improvement, based on risk.
- The FIU Code of Conduct reflects leading practices in format and style including: a message from the university president, links to additional information, use of pictures to help the user see themselves in the document, and a model for ethical decision making. Code of Conduct training is required for new hires, and annual refresher training is required.
- The Ethical Panther Hotline report follow up is a leading practice in E&C. Reporters receive a randomly generated case ID, they set a password and then can access the system to review follow-up questions, provide additional information, or obtain status on the report. This may enable the ability to obtain additional information from an anonymous reporter to further issue resolution.
- Every leader interviewed spoke of compliance and ethics expectations and accountability for themselves, others, and the university as being taken very seriously at FIU, with processes in place to escalate matters internally and externally (as required)

for timely review and action. Leaders also indicated that there is support and collaboration across the university that enables this.

Consequently, the recommendations below are intended to build on the foundation already in place in the compliance program.

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## **RECOMMENDATIONS**

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Recommendations are divided into two groups:

### **PART I: MATTERS FOR CONSIDERATION FOR EXECUTIVE MANAGEMENT AND BOT AUDIT AND COMPLIANCE COMMITTEE**

1. Consider strengthening compliance and ethics wording in the next update of the FIU Strategic Plan to further integrate the university's strong commitment to integrity into university strategy. The document currently uses words like, "impact, excellence, leadership, responsibility, and respect," which link to integrity, but some organizations find that additional, explicit language from the top is useful in driving compliance and ethics messaging and behavior.

### **PART II: MATTERS FOR CONSIDERATION FOR CHIEF COMPLIANCE OFFICER**

1. Continue to leverage results of the Annual Compliance Survey to improve compliance and ethics programming and encourage early reporting of observed wrongdoing.

Thank you for the opportunity to be of service to FIU. We will be pleased to respond to further questions concerning this report and furnish any desired information.

Respectfully submitted by:

*Evren Esen*

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Evren Esen  
ECI Vice President, Research and Analytics

### **PROJECT TEAM:**


This engagement was conducted and supervised by:

- Evren Esen, ECI Vice President, Research and Analytics
- Andrene Bresnan, ECI Senior Advisor
- Andrew Mariotti, ECI Senior Survey Researcher



# Compliance and Ethics Program Review Florida International University 2026

# Contents

-  Conclusion
-  Methodology & ECI's Framework
-  Observations and Positive Attributions, Recommendations
-  Strategy
-  Risk Management Management
-  Culture / Speaking Up / Speaking Up
-  Accountability
-  About ECI
-  Appendices

# Conclusion

The FIU compliance and ethics program generally conforms<sup>1</sup> with Board of Governors Regulation 4.003 and exhibits additional leading practices as defined by the ECI High Quality Program (HQP) framework.

The FIU compliance and ethics program review was conducted by method of FIU self-assessment using the ECI HQP framework, ECI review of FIU compliance and ethics program documents, and ECI interviews with FIU leaders. The information obtained was analyzed to determine conformance and identify positive attributions and opportunities for improvement.

<sup>1</sup> Opinion as to conformance; see Appendix C for definitions

# Methodology

This report summarizes the results and analysis of three bodies of work contracted between the client and the Ethics & Compliance Initiative (ECI).



## ECI HQP Assessment

ECI's HQP Assessment evaluates an organization's E&C (Ethics & Compliance) program against a framework comprising 5 principles, 27 supporting objectives, and 100+ leading practices.

This assessment was administered by ECI to the FIU E&C team. A separate HQP Assessment report was generated as a part of this evaluation. FIU's program is compared with ECI's all industries and university benchmarks.



## Review of Compliance and Ethics Program Documents

A review of relevant FIU compliance and ethics program documentation was conducted by an ECI Senior Advisor to identify positive attributions and recommendations based on requirements set forth by Florida Board of Governors Regulation 4.003, ECI HQP Principles, and E&C leading practices.

See Appendix A for list of program documents reviewed.



## Interviews with Leaders

FIU leader interviews were conducted by an ECI Senior Advisor. Topics focused on compliance and ethics program elements to identify positive attributions and recommendations based on requirements set forth by Florida Board of Governors Regulation 4.003, ECI HQP Principles, and E&C leading practices.

See Appendix B for list of leaders interviewed.

# ECI's Framework

ECI's HQP Framework is the industry's definition of excellence includes the drivers of an effective E&C program. The HQP Framework provides E&C programs with guidelines that go beyond the "check the box" efforts by providing principles and practices developed by the E&C community for the E&C community. The HQP Framework is guided by five HQP principles. This report is structured based on these principles.

## HQP Principles

**Strategy:** E&C is central to business strategy.

**Culture:** Leaders across the organization build and sustain a culture of integrity.

**Risk Management:** E&C risks are identified, owned, managed, and mitigated.

**Speaking Up:** The organization encourages, protects, and values the reporting of concerns and suspected wrongdoing.

**Accountability:** The organization takes action and holds itself accountable when wrongdoing occurs.

## Strategy

### Observations and Positive Attributions, Opportunities

- Compliance and ethics is central to FIU strategy.
- The FIU compliance and ethics program is designed to integrate with university objectives. Resources are allocated as necessary and there is appropriate access for integration and independence. Compliance and ethics personnel participate in key strategic discussions. The organization continuously improves the compliance and ethics program. The FIU Board of Trustees, through the Audit and Compliance Committee, and FIU senior leadership are knowledgeable about and monitor the compliance and ethics program. FIU Compliance and Ethics shares its learning externally.
- **Positive Attributions:**
  - Continuous improvement is ongoing with the FIU compliance and ethics program. Documents and leader interviews indicate risk-based program initiatives are identified, approved, developed, implemented with communication and/or training, then monitored to ensure they are working as designed, all with oversight as described in the Annual Compliance Work Plan.

## Strategy, cont'd.

### Observations and Positive Attributions, Opportunities

- **Positive Attributions, cont'd.:**
  - The FIU Chief Compliance and Privacy Officer works closely with leaders across the university, meeting with senior leaders individually and as a member of the Dean's Advisory Council and Operations Committee, and as a member or participant of various other work groups and committees, all furthering the integration of compliance and ethics into the university's mission, strategic planning and operations.
  - FIU leaders and staff are well connected with outside professional organizations, where they hold leadership roles, such as committee chair, and learn and share leading E&C practices.
- **Opportunity:**
  - Consider strengthening compliance and ethics wording in the next update of the FIU Strategic Plan to further integrate the university's strong commitment to integrity into university strategy. The document currently uses words like, "impact, excellence, leadership, responsibility, and respect," which link to integrity, but some organizations find that additional, explicit language from the top is useful in driving compliance and ethics messaging and behavior.

# Risk Management

## Observations and Positive Attributions, Opportunities

- FIU compliance and ethics risks are identified, owned, managed, and mitigated.
- FIU leaders regularly calibrate the compliance and ethics program to risks faced by the organization through continuous risk assessment. Cross-functional processes promote insight and issue-spotting. Policies, training, and the Code of Conduct are regularly updated to reflect current risk.
- **Positive Attributions:**
  - FIU compliance and ethics risk assessment is well-connected to university-wide risk management processes that may enable more robust risk management.
  - The University Compliance and Integrity Annual Work Plan, Quarterly Work Plan Status Updates, Three Year Communication Plan, along with supporting detailed project plans, and the Compliance Requirements Matrix document series is a leading E&C practice. These documents demonstrate a cycle of continuous improvement, based on risk.
- **Opportunities:**
  - None presently.

## Culture / Speaking Up

### Observations and Positive Attributions, Opportunities

- FIU leaders across the organization build and sustain a culture of integrity.
- FIU leaders are expected to act with integrity and build a strong ethical culture where people are prepared and empowered to raise concerns without retaliation. University standards are communicated. The organization is supported and expected to act in line with the Code of Conduct and are held accountable when they do not.
- **Positive Attributions:**
  - The FIU Code of Conduct reflects leading practices in format and style including: a message from the university president, links to additional information, use of pictures to help the user see themselves in the document, and a model for ethical decision making. Code of Conduct training is required for new hires, and annual refresher training is required.
  - The Ethical Panther Hotline report follow up is a leading practice in E&C. Reporters receive a randomly generated case ID, they set a password and then can access the system to review follow-up questions, provide additional information, or obtain status on the report. This may enable the ability to obtain additional information from an anonymous reporter to further issue resolution.

## Culture / Speaking Up, cont'd.

### Observations and Positive Attributions, Opportunities

- Opportunities:
  - Consider strengthening the words in the Message from Our President in the Code of Conduct and in the body of the Code of Conduct by including messages on the university's expectation that employees must report wrongdoing and there will be no tolerance for retaliation against those that report.
  - Continue to leverage results of the Annual Compliance Survey to improve compliance and ethics programming and encourage early reporting of observed wrongdoing.
    - Consider additional tools for first-line managers and middle-managers to use to further program awareness, encourage reporting, and demonstrate management commitment to the program. Examples:
      - Share a relevant, redacted case or a select element of the Code of Conduct with discussion questions for manager use at staff meetings a few times throughout the year
      - A short, engaging video demonstrating how a manager should vs. should not receive bad news
      - Results of elements of the Compliance Annual Effectiveness Survey with action taken based on those results for use at staff meetings

## Culture / Speaking Up, cont'd.

### Observations and Positive Attributions, Opportunities

- Opportunities, cont'd.:

*More on improvement to encourage early reporting of observed wrongdoing:*

- Continue to use and expand story-telling in training and communications to enable engagement and understanding. Examples:
  - Train managers to use their experiences to illustrate E&C requirements in daily work
  - Identify managers or non-managers that may be willing to share, and record for use by others, their experience using The Ethical Panther Hotline
  - Leverage larger manager meetings to host peer panel discussions on ethical decision-making scenarios

# Accountability

## Observations and Positive Attributions, Opportunities

- FIU acts and holds itself accountable when wrongdoing occurs.
- FIU leaders regularly communicate that individuals who violate organizational standards or the law will be disciplined. Disciplinary action is consistently taken when violations are substantiated. Systems for escalation and response to significant matters, including disclosures to outside agencies, when necessary, are in place.
- **Positive Attribution:**
  - Every leader interviewed spoke of compliance and ethics expectations and accountability for themselves, others, and the university as being taken very seriously at FIU, with processes in place to escalate matters internally and externally (as required) for timely review and action. Leaders also indicated that there is support and collaboration across the university that enables this.
- **Opportunity:**
  - Consider strengthening the words in the Message from Our President in the Code of Conduct and in the body of the Code of Conduct around consequences for wrongdoing.

# About ECI

The work of the ECI builds upon a rich history, having founded the first membership organizations for individuals in the E&C profession. Today, ECI helps organizations identify and prioritize the practices that will improve their E&C program effectiveness and increase their organizational culture strength. We also bring together senior E&C professionals and academics from all over the world to share techniques, resources and exciting new ideas.

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# Appendix A

## Program Documents Reviewed (page 1 of 4)

- High Quality Program (HQP) Assessment Report, January 2026
- Employee Code of Conduct
- Ethical Panther Hotline Portal Home Page
- Report Online Notice of Consent
- FIU Report a Concern
- Hotline Submission Guidelines
- Ethico Hotline Reporter Submission Message
- Compliance Issue Notification Example
- Compliance Escalation Notification Example
- Hotline Case Resolution Follow Up Memorandum Example
- New Employee Training
- Employee Code of Conduct Training
- Important Compliance Communication: Employee Code of Conduct Reminder, CCO to FIU Faculty and Staff, November 12, 2024
- Compliance Annual Effectiveness Survey, 2025
- Compliance Training Short Survey
- Experience Impact, Strategic Plan 2025-2030

# Appendix A

## Program Documents Reviewed (page 2 of 4)

- University Compliance and Integrity Organization Chart, December 18, 2025
- University Compliance and Integrity, Annual Work Plan 2025-2026
- Compliance Initiative, Detailed Project Plans
- University Compliance and Integrity, University Compliance Program Communications Plan: FY24, FY25, FY26
- University Compliance and Integrity, University Compliance Program Annual Report 2024-2025
- University Compliance and Integrity, Quarterly Report, First Quarter 2025-2026
- University Compliance and Integrity, Quarterly Report, Second Quarter 2021-2022
- Compliance Program Monthly Report, June 30, 2025
- FIU ERM Framework
- FIU Risk Register
- Office of Provost, General Assembly Agenda, October 10, 2025
- Audit and Compliance Committee Meeting Materials, September 18, 2025
- Family Educational Rights and Privacy Act (FERPA) Training
- Family Educational Rights and Privacy Act (FERPA) Violation Considerations for ELR Response
- FIU Policy Framework
- FIU-105 Sexual Harassment (Title IX) and Sexual Misconduct
- FIU-106 Nondiscrimination, Harassment and Retaliation

# Appendix A

## Program Documents Reviewed (page 3 of 4)

- FIU-117 Fraud Prevention and Detection
- FIU Mandatory Reporting of Child Abuse, Abandonment and Neglect Policy #140.130
- FIU Reporting of Child Abuse: Your Mandatory Obligations Presentation
- FIU Compliance and Ethics Charter
- Compliance Internal Operating Procedure, Training Notification and Escalation
- Compliance Internal Operating Procedure, Ethical Panther Hotline Case Management (Ethico)
- Compliance Internal Operating Procedure, New Policy Platform
- Contract Management Handbook
- Foreign Influence and Global Risk Task Force Charter
- Chart of Foreign Influence Concerns and Related Units at FIU
- Foreign Influence and Global Risk Task Force Agenda, September 24, 2021
- Foreign Influence and Global Risk Task Force Meeting Materials, March 24, 2022
- Compliance Self Assessment, International Shipping Compliance Area
- Compliance Self Assessment, Visual Compliance Restricted Party Screening
- Visual Compliance Export Control Questionnaire, Compliance Internal Operating Procedure
- International Travel Memo – Important Compliance Reminder, CCO to FIU Faculty and Staff
- International Travel on Behalf of FIU – Important Compliance Reminder, CCO to FIU Faculty and Staff

# Appendix A

## Program Documents Reviewed (page 4 of 4)

- International Travel on Behalf of FIU – Important Compliance Reminder, CCO to FIU Faculty and Staff
- Mandatory Reporting of Child Abuse, Abandonment and Neglect – Important Compliance Reminder, CCO to FIU Faculty and Staff
- HR News & Updates, December 8, 2025
- Performance Document, Compliance and Accountability
- Compliance Requirements Matrix
- Compliance Requirements Matrix Platform Tutorial
- Compliance Requirements Tracking Workflow
- Compliance Requirements Matrix, Screenshot: Supervisor PEP Rating Communication
- Out-of-Unit Merit-Based Bonus Memorandum, University President to Members of University Community, October 13, 2025
- Gartner Compliance Score Assessment Report, March 2025
- SUS Compliance & Ethics Consortium Agenda, November 3-4, 2025
- SUS Colors of Money Presentation, March 25, 2025

# Appendix B

## Leaders Interviewed

- Jennifer LaPorta, Chief Compliance and Privacy Officer, Office of University Compliance & Integrity
- Luz Cabrera-Frias, Director of Compliance, Office of University Compliance & Integrity
- Helvetiella Longoria, Chief Information Security Officer, Information Security
- Vivian F. Gonzalez, Chief Audit Executive, Office of Internal Audit
- Ryan Kelley, University Counsel, Office of General Counsel
- Emmanuele Bowles, Assistant Vice President, Human Resources, Division of Human Resources
- Robert Gutierrez, Associate Vice President, Research Programs, Office of Research and Economic Development
- Birgitta Rausch-Montoto, Director, Academic Support Services, FIU Global, Chair of International Travel Committee
- Heidi Louisy, Director, Employee and Labor Relations, Division of Human Resources

# Appendix C

## Opinion as to Conformance

- **Generally Conforms** – The assessor has concluded that the relevant structures, policies and procedure of the activity, as well as the processes by which they are applied, comply with the requirements of the Board of Governors Regulation 4.003, State University System Compliance and Ethics Programs in all material aspects.
- **Partially Conforms** – The assessor has concluded that there are deficiencies in practice noted that are judged to deviate from authoritative sources, but these deficiencies did not preclude the compliance activity from performing its responsibilities in an acceptable manner.
- **Does Not Conform** – The assessor has concluded that there are deficiencies in practice judged to be so significant as to seriously impair or preclude the compliance activity from performing adequately in all or in significant areas of its responsibilities.

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**Office of  
Internal Audit**




# **STATUS REPORT**

**Board of Trustees Meeting**

**June 18, 2026**



# Office of Internal Audit

**Date:** June 18, 2026  
**To:** Board of Trustees Audit and Compliance Committee Members  
**From:** Vivian F. Gonzalez, Chief Audit Executive   
**Subject:** Office of Internal Audit Status Report

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This report provides you with a quarterly update on the activities of our office since our last update to the Board of Trustees Audit and Compliance Committee on February 26, 2026.

## Completed Projects

### Active Directory Management Phase 1 March 9, 2026

We have completed an Audit of Active Directory Management Phase 1 for the period of July 1, 2024, through March 31, 2025. Overall, we found that key control activities supporting the secure and effective management of Active Directory (AD) are in place. However, this function could be further strengthened by updating procedures for delegated Information Technology Administrators, requiring separate credentials for privileged access, regularly reviewing privileged accounts, group memberships, and group policy objects, ensuring critical AD events are monitored, and periodically testing domain controller backups. We offered ten recommendations which Management has agreed to implement. Some examples of how controls could be strengthened include the following:

- Expand and formalize comprehensive procedures for Active Directory that include but are not limited to defined responsibilities for IT administrators delegated access to AD, privileged account provisioning and review, activity logging and monitoring, and domain controller backup and recovery to ensure consistent implementation of critical controls.
- Establish a formal process to ensure procedures and guidelines are reviewed, updated, and approved in accordance with defined schedules. The process should also include controls to track staff acknowledgment and provide timely notification of revisions.
- Explore whether the elevated privileges assigned to accounts can be delegated to a smaller scope instead of permanent Enterprise, Domain, and Schema Administrators and evaluate whether any accounts should be terminated.
- Conduct periodic access reviews to ensure security group memberships are limited to appropriate account types, accounts are promptly removed or reassessed following employee termination or transfer, and user rights with GPOs are assigned exclusively through role-based security groups rather than individual user accounts.

**Continuous Auditing of Selected Processes for the Period  
October 1, 2025, through December 31, 2025  
April 29, 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 reports covered transactions that were either initiated or approved between January 1, 2025, and June 30, 2025, depending upon the test objectives. We have communicated the results of our tests to the appropriate business unit leader within the organizational area where the issues were identified for follow-up. We have also shared our findings with the staff members responsible for oversight of the affected process.

**Audit of Jeanne Clery Act Compliance  
April 17, 2026**

We have completed an operational audit of the University’s compliance with the Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act) for the 12-month period ended December 31, 2024. Overall, we found that the University has established internal controls that are well-designed and generally operating effectively to support compliance and the preparation of a comprehensive *Annual Security and Fire Safety Report (ASFSR)*. However, this framework could be further strengthened by addressing specific instances where practices did not fully align with Clery Act requirements. We offered two recommendations which Management has agreed to implement. Controls could be strengthened by doing the following:

- Expand procedures to ensure timely distribution of the Annual Report notification and ensure all incidents reported by Campus Security Authorities are properly classified.
- Ensure the 2025-2026 *Annual Security and Fire Safety Report* includes all required Clery Act disclosures.

**Audit of COVID-19 Financial  
Assistance Compliance  
May 29, 2026**

We have completed an audit of compliance with COVID-19 financial assistance provided under the American Rescue Plan Act of 2021 (ARP). The audit assessed whether student fund distributions were made to only eligible recipients and were calculated appropriately. In addition, we verified that claimed lost revenue was accurately determined and excluded ineligible sources, such as investment income, endowments, athletic or religious facilities, and recruitment-related activities.

There were no adverse audit findings. We concluded that the University has established effective internal controls that met the requirements of the ARP and guidance issued by the U.S. Department of Education. Controls over student fund distribution were well designed and consistently applied, with processes in place to ensure eligibility, appropriate award calculations, and proper authorization of disbursements. Similarly, controls over claims for lost revenue were supported by reasonable methodologies, adequate supporting documentation, and defined review procedures to validate assumptions and ensure consistency.

## Work in Progress

The following are ongoing engagements in various stages of completion:

<b>Ongoing Engagements</b>	
<b>Engagements</b>	<b>Status</b>
Active Directory Management (Phase 2)	Fieldwork in Progress
Student Health Center Operations	Fieldwork in progress
Sponsored Research Financial Operations	Fieldwork in progress
Student Fee Management	Planning
Athletics – Title IX and NCAA Violations Monitoring	Planning
Continuous Auditing	Ongoing
Follow-up of Prior Audit Recommendations	Ongoing

# Investigation and Consulting Activities

## Investigations

Since our last quarterly update to the Audit and Compliance Committee, we have received 14 complaints alleging wrongdoing on the part of the University or its employees. In addition, one matter was carried forward from the prior reporting period. During this period, we closed out 14 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.

## Consulting

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.

## Professional Development

Our office is committed to ensuring that each auditor obtains at least 40 hours of job-related continuing professional education annually to maintain a knowledgeable, skilled, and competent audit team. In support of this commitment, Staff regularly participate in various professional webinars throughout the year. Collectively, these learning opportunities enhanced staff proficiency in areas such as artificial intelligence and analytics enablement, strategic audit positioning, and emerging risk areas, while maintaining coverage of ethics and governance fundamentals, demonstrating a forward-looking and well-rounded professional development approach.

## Other Matters

### Annual Audit Plan

Board of Governors (BOG) Regulation 4.002, *State University System Chief Audit Executives*, requires the chief audit executive to develop audit plans based on the results of periodic risk assessments and submit the plans to the board of trustees for approval. The Chief Audit Executive has developed the Annual Audit Plan. In developing the Plan, we consulted with key stakeholders across the University to ensure relevant risks were considered. The Plan aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently. The Plan includes nine (9) new assurance engagements, including continuous auditing projects and prior audit recommendations follow-ups, three (3) advisory services engagements, and six (6) carryover engagements.

## Strategy Plan

The Institute of Internal Auditors' *Global Internal Audit Standards* requires the chief audit executive to develop and implement a strategy for the internal audit function that supports the strategic objectives and success of the organization and aligns with the expectations of the board, senior management, and other key stakeholders. The plan developed positions OIA as a trusted advisor and strategic partner, delivering insight to strengthen governance, risk management, and internal control processes.

## Staffing

Currently, the Office has one vacancy, an Assistant Audit Director.

## Professional Excellence and Collaboration

The OIA understands and embraces its responsibility to contribute to the practice of internal auditing, and professional auditing at large. Membership in professional associations and groups that serve the auditing community affords us to do that and to bring exposure of the FIU brand to an audience of other professionals. On May 4<sup>th</sup> and 5<sup>th</sup>, the Chief Audit Executive attended the semi-annual meeting of the State University Audit Council (SUAC) consortium. The meeting brought together the Chief Audit Executives from the 12 State University System (SUS) institutions and representatives from the BOG's Office of Inspector General for strategic and planning discussions related to audit and risk concerns of the SUS. In addition, the Office's internal quality review is currently underway.