



Audit and Compliance Committee
September 17, 2026
FIU, Modesto A. Maidique Campus, Graham University Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Yaffa Popack at 1:04 PM on Thursday, September 17, 2026.

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

Trustee Nestor Plana was excused.

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

Committee Chair Popack welcomed all Trustees, members of the University administration, and the University community.

Committee Chair Popack recognized Ms. Luz Cabrera-Frias, who is serving as Interim Chief Compliance Officer following Ms. Jennifer LaPorte's departure from the University in June 2026. Committee Chair Popack noted that Ms. Cabrera-Frias joined the Office of University Compliance and Integrity in 2020 and brings significant experience in higher education compliance, policy oversight, and institutional integrity.

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 June 18, 2026. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on June 18, 2026.

3. Discussion Items: No Action Required

3.1 Office of Internal Audit Status Report

Ms. Vivian Gonzalez, Chief Audit Executive, presented the Office of Internal Audit status report. She stated that the Office completed its internal quality assessment, advanced eight ongoing engagements, and validated the status of prior audit recommendations through June 30, 2026. She reported that the assessment found the Office to be in full conformance with the Global Internal Audit Standards, the highest rating available. Ms. Gonzalez noted that the result was consistent with the November 2024 external assessment. She added that the review resulted in five recommendations intended to strengthen the consistency and impact of the Office's work and that related corrective actions had been completed or were underway.

Ms. Gonzalez provided an overview of the eight engagements in progress. She reported that, of the 25 prior audit recommendations due for implementation during the six months ended June 30, 2026, 68% were implemented and 32% were partially implemented. Ms. Gonzalez noted that an additional recommendation implemented after fiscal year-end increased the completion rate to 72%. She reported that, since the June update, the Office received nine new complaints alleging fraud, waste, abuse, or mismanagement and closed nine investigations. Ms. Gonzalez also announced the promotion of Ms. Natalie San Martin to Assistant Audit Director and noted that the Office was recruiting to fill the Audit Manager and Information Systems Senior Auditor vacancies.

Ms. Gonzalez noted that the Board was provided the Office of Internal Audit Annual Report for fiscal year 2025-26, as required by Florida Board of Governors regulation. She stated that the report summarized the Office's audit, advisory, investigative, and follow-up activities; use of resources; and progress in implementing its strategic plan.

3.2 Office of University Compliance and Integrity Quarterly Report

Ms. Luz Cabrera-Frias, Interim Chief Compliance Officer, presented highlights from the Office of University Compliance and Integrity quarterly report. She reported that the Office submitted the required federal and state reports on foreign-source contracts and gifts at the end of June and continued to enhance its reporting infrastructure and use of data analytics. She also noted that FIU submitted the Foreign Influence Annual Report to the Florida Board of Governors, certifying that the University did not maintain grant programs, agreements, partnerships, contracts, or physical locations in a foreign country of concern.

Ms. Cabrera-Frias stated that the Office launched FIU's research security website, which consolidates guidance and resources relating to export controls, foreign influence, risk management, conflicts of interest, and sponsored research requirements. She also reported that, in June 2026, FIU established the Department of Accessibility, Accommodation and Disability Resources within the Office of University Compliance and Integrity, bringing together

the Disability Resource Center, which serves students, and the offices responsible for Americans with Disabilities Act (ADA) compliance and accessibility services for employees.

Ms. Cabrera-Frias reported that FIU's Civil Discourse Task Force continued to oversee implementation of the seven recommendations in the Florida Board of Governors' 2022 Civil Discourse Report. She noted that the annual update in the meeting materials summarized the task force's activities and FIU public policy events promoting civic engagement and open dialogue. Ms. Cabrera-Frias added that the Florida Board of Governors' Statement of Free Expression was scheduled for annual endorsement by the Board of Trustees through the Governance Committee.

Ms. Cabrera-Frias reported that the University Compliance Program Annual Report included an update on the Office's administration of the FIU Ethical Panther Hotline. She noted that the Office reviewed, assigned, and tracked 100 new reports during fiscal year 2025-26 and that the hotline platform permits secure two-way communication with anonymous reporters.

4. Reports

Committee Chair Popack noted that the Committee's agenda included three reports provided for information only: the annual update on FIU's implementation of the Florida Board of Governors' civil discourse recommendations, the University Compliance Program Annual Report, and the Office of Internal Audit Annual Report. She added that Ms. Gonzalez and Ms. Cabrera-Frias addressed the reports during their earlier presentations.

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. Gonzalez, Ms. Cabrera-Frias, 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 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, September 17, 2026, at 1:21 PM.