
Audit and Compliance Committee Meeting

FIU, Modesto A. Maidique Campus, Graham University Center Ballrooms

Thursday, September 17, 2026
1:00 PM

Chair: Yaffa Popack

Vice Chair: Albert R. Taño

Members: George Heisel, Patrick McDowell, Nestor Plana

Agenda

- | | |
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| 1. Call to Order and Chair's Remarks | Yaffa Popack |
| 2. Approval of Minutes | Yaffa Popack |
| 3. Discussion Items: No Action Required | |
| 3.1 Office of Internal Audit Status Report | Vivian F. Gonzalez |
| 3.2 Office of University Compliance and Integrity Quarterly Report | Luz Cabrera-Frias |
| 4. Reports: For Information Only | |
| 4.1 Plans for Implementing Civil Discourse Recommendations, Annual Update | Luz Cabrera-Frias |
| 4.2 University Compliance Program Annual Report 2025-26 | Luz Cabrera-Frias |
| 4.3 Office of Internal Audit Annual Report 2025-26 | Vivian F. Gonzalez |
| 5. New Business | Yaffa Popack |
| 5.1 Senior Management Discussion of Audit Processes | |
| 6. Concluding Remarks and Adjournment | Yaffa Popack |

Meeting Book - 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, June 18, 2026

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3. Discussion Items: No Action Required

3.1 Office of Internal Audit Status Report

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Vivian F. Gonzalez

3.2 Office of University Compliance and Integrity Quarterly Report

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Luz Cabrera-Frias

4. Reports: For Information Only

4.1 Plans for Implementing Civil Discourse Recommendations, Annual Update

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Luz Cabrera-Frias

4.2 University Compliance Program Annual Report 2025-26

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Luz Cabrera-Frias

4.3 Office of Internal Audit Annual Report 2025-26

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Vivian F. Gonzalez

5. New Business

Yaffa Popack

6. Concluding Remarks and Adjournment

Yaffa Popack



September 17, 2026

Subject: Approval of Minutes of Meeting held June 18, 2026

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 June 18, 2026.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on June 18, 2026.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, June 18, 2026

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



Audit and Compliance Committee
June 18, 2026
FIU, Biscayne Bay Campus, Wolfe University Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Yaffa Popack at 11:45 AM on Thursday, June 18, 2026.

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

Committee Vice Chair Albert R. Taño was excused.

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

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

2. Approval of Minutes

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

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

3.1 University Compliance and Integrity Work Plan, 2026-27

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

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

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

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

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

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

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

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

4. Action Item

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

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

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

5. Discussion Items: No Action Required

5.1 Office of University Compliance and Integrity Quarterly Report

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

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

5.2 Office of Internal Audit Status Report

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

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

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

6. New Business

6.1 Office of Internal Audit Discussion of Audit Processes

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

7. Concluding Remarks and Adjournment

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

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



STATUS REPORT

Board of Trustees Meeting
September 17, 2026

Date: September 17, 2026

To: Board of Trustees Audit and Compliance Committee Members

From: Vivian F. Gonzalez, Chief Audit Executive 

Subject: Office of Internal Audit Status Report

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 June 18, 2026.

Completed Projects

Quality Assurance and Improvement Program Internal Assessment 2026

In accordance with the Institute of Internal Auditors' *Global Internal Audit Standards*, which require the Chief Audit Executive to develop, implement, and maintain a Quality Assurance Improvement Program (QAIP), the Office of Internal Audit (OIA or "Office") completed a periodic internal quality assessment of the Office's internal audit activity. The senior staff member who completed the assessment concluded that the Office is in Full Conformance with the standards reviewed. "Full Conformance" is the highest rating that can be achieved. The review resulted in five recommendations. Collectively, the recommendations position the OIA to operate more strategically, maximize resources, and further enhance the quality, consistency, and impact of our services. The Chief Audit Executive has implemented, or is in the process of implementing, corrective actions for all five recommendations. In addition, the *OIA Operations Manual* has been updated to incorporate relevant considerations from the QAIP review and recent updates to the standards.

In addition to periodic internal quality assessments, the Office's QAIP requires ongoing monitoring of internal audit activity and an independent external quality assessment review (QAR) every five years. The most recent external QAR of OIA's audit activity was completed in November 2024, and the Office received the highest rating available.

Work in Progress

The following are ongoing engagements in various stages of completion:

Ongoing Engagements	
Engagements	Status
Athletics – Title IX and NCAA Violations Monitoring	Reporting
Sponsored Research Financial Operations	Reporting
Active Directory Management (Phase 2)	Fieldwork in progress
Student Fee Management	Fieldwork in progress
Student Health Center Operations	Fieldwork in progress
Human Resources Hiring and Onboarding Processes	Planning
Continuous Auditing	Ongoing
Follow-up of Prior Audit Recommendations	Ongoing

Status of Prior Recommendations

University management uses the OIA Panther Audit Platform to report progress on prior audit recommendations. OIA staff then review the supporting documentation and, where applicable, validate revised processes to determine whether management's reported status is supported. Based on this validation, recommendations are accepted as reported or re-characterized to reflect the level of implementation supported by the evidence reviewed. The tables that follow summarize the results of this validation process, including the overall implementation rate for recommendations due during the reporting period and the status of recommendations that remain open or require additional follow-up.

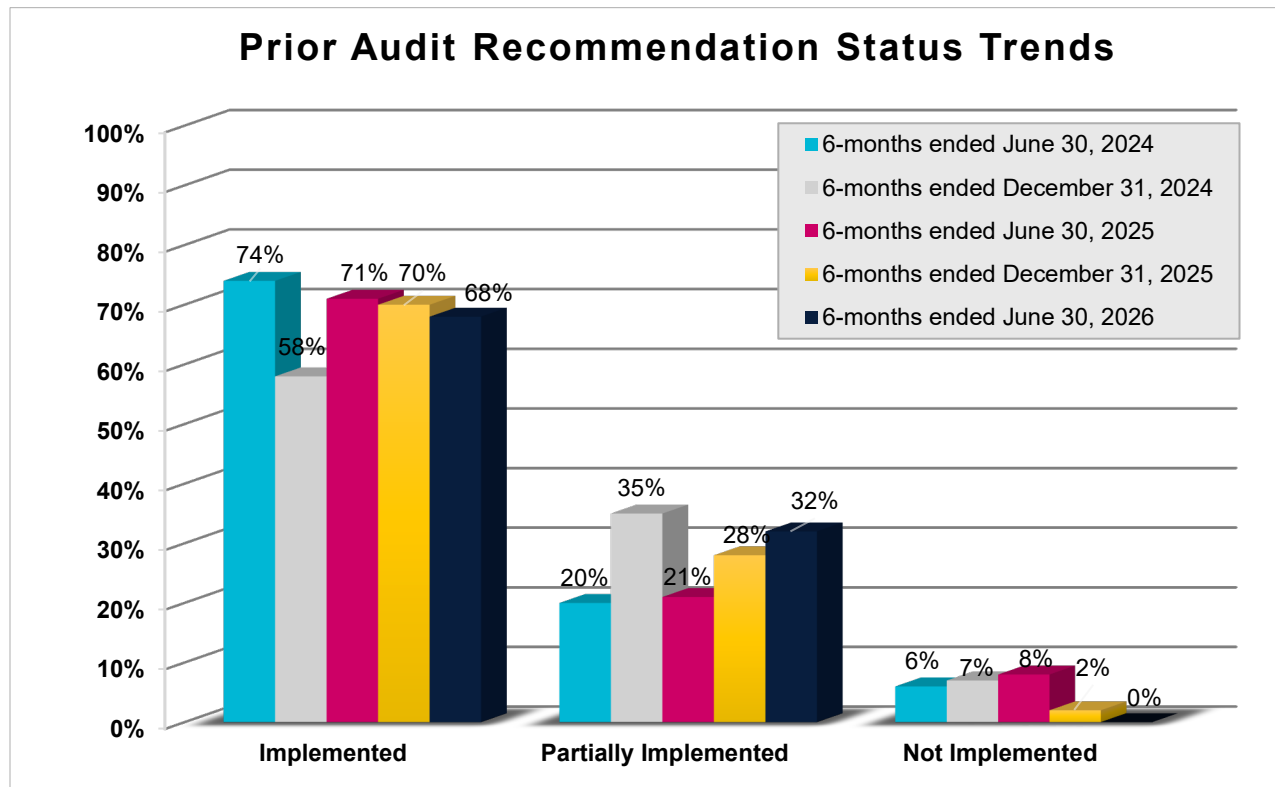
Since our last report to the Committee, 25 recommendations were implemented or due for implementation as of June 30, 2026. Through OIA's validation process, we concluded that 17 recommendations, or 68 percent, were implemented by their expected due date, while eight (8) recommendations, or 32 percent, were partially implemented; however, one of these recommendations was subsequently implemented after fiscal year-end. The remaining seven (7) recommendations continue to be subject to monitoring.

The table below summarizes recommendations that were implemented or due for implementation during the six-month period reviewed, noting whether each recommendation was validated as implemented or remains open with a revised implementation date.

Summary of Audit Recommendation Status January 1, 2026 to June 30, 2026					
Audit	Report Number	Report Issued	Finding Number	Initial Implementation Date	Revised Implementation Date
Active Directory Management (Phase 1)	25/26-06	03/09/2026	2.1	10/31/2025	Implemented
			5.1	5/31/2026	Implemented
			6.1	5/31/2026	Implemented
Background Checks for Those Working with At-Risk Individuals	24/25-08	05/29/2025	2.2	9/30/2025	Implemented
			3.2	6/30/2026	Implemented
			3.3	1/1/2026	Implemented
Campus Safety	Confidential and Exempt				
Capital Construction Project Administration and Funding	24/25-04	01/27/2025	1.1	2/21/2026	9/30/2026
College of Arts, Sciences & Education Internal Controls	22/23-08	06/02/2023	5.1	8/24/2023	Implemented
Cybersecurity Prevention & Detection	Confidential and Exempt				
Foreign Influence Regulatory Compliance	24/25-11	06/30/2025	2.1	6/30/2026	Implemented
			2.3b	12/19/2025	Implemented
			2.4a	12/19/2025	Implemented
Grading Integrity Management	24/25-01	11/19/2024	2.1	4/30/2025	Implemented
			3.4	7/1/2025	Implemented
			4.1	4/30/2025	10/2/2026
			5.1	10/31/2025	7/31/2026
			6.1	6/30/2025	Implemented
			7.2	6/30/2025	Implemented
Jeanne Clery Act Compliance	25/26-07	04/17/2026	1.1	7/1/2026	Implemented
			1.2	7/1/2026	Implemented
Natural Disaster Preparedness and Response	Confidential and Exempt				
Payments to Separated Employees	23/24-03	11/15/2023	1.1	2/15/2024	Implemented ¹
			2.2	2/15/2024	Implemented
Post-Tenure Faculty Review Process	23/24-09	06/27/2024	2.3	12/16/2025	10/26/2026

¹ Recommendation implemented after fiscal year-end on August 24, 2026.

The chart below shows a three (3) year look back of the rate of implementation of prior audit recommendations.



Investigation and Advisory Activities

Investigations

Since our last quarterly update to the Audit and Compliance Committee, we have received nine (9) complaints alleging wrongdoing on the part of the University or its employees. In addition, one (1) matter was carried forward from the prior reporting period. During this period, we closed out nine (9) cases that either were investigated by us or were 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.

Advisory

Our office continues to serve as a strategic advisor to University leadership, providing independent insight and expertise through participation in University workgroups, review of emerging risks, and consultation on process improvement initiatives, including the review of the University's AI governance policy.

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 and conferences 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

Staffing

The Office has filled the Assistant Audit Director position through the promotion of Ms. Natalie San Martin, who previously served as an Audit Manager. The Office currently has two vacancies: an Audit Manager and an Information Systems Senior Auditor.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Fourth Quarter 2025-2026

September 17, 2026





BOARD OF TRUSTEES
Audit and Compliance Committee
September 17, 2026

Office of University Compliance and 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 that 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 fourth quarter of FY 2025–2026 (April - June).

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 and Integrity Quarterly Report

PROGRAM STRUCTURE AND 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.
- Completed development of New Ethical Panther Hotline Internal Operating Procedures and Investigator Guidelines.
- Completed development of New Policy Platform Internal Operating Procedures.

Foreign Influence and Global Risk Governance Activities

- Facilitated ad hoc Florida Statute Foreign Influence Subcommittee meetings (Subcommittees: 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 July 31 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.
- With the assistance of the FIU Customs Broker, the Compliance Office assisted faculty in navigating duty and tariff obligations for purchases.
- The Export Control Office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.

- Conducted 226 visual compliance restricted party screening 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 Compliance Office review. University-wide, a total of 1,772 visual compliance restricted party screening 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 refined guidance documents, decision tree, applicant questionnaire, and related processes to determine Country of Concern domicile and worked with the Office of the Provost to implement.
- Worked with OGC and ORED to address specific and escalated foreign influence risks.
- Worked with the Office of the Controller regarding PantherSoft system Travel Module shutdown processes to ensure international travel requirements are appropriately adhered to.
- Met with the Procurement department and ORED to discuss plans for implementation of the Bureau of Industry and Security BIS Affiliates Rule ("BIS 50% Rule").
- Redistributed the Restricted Party Screening Memo compliance notification to all users of Visual Compliance to highlight best practices and remind users of the importance of the screening process.
- Worked with ORED, IT Security, and our export controls consultant to complete the content and launch the new Research Security website.
- Collaborated with Academic Planning and Accountability to accurately report international agreements to the Florida Department of Commerce.

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 the Civil Discourse Task Force
- 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 the University Safety Committee
- Member of the AI Security, Privacy, and Compliance Subcommittee
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in the Information Technology Administrators Committee (ITAC)
- Participant in the Veterans Affairs Workgroup
- Participant in the Clinical Informatics Committee
- Participant in the Red Flags/Identity Theft Prevention Program Update Group
- Participant in the Microsoft Copilot Pilot Users Group
- Member of the SUS Youth Protection Workgroup
- Foreign Influence Manager serves as Co-Chair of the SUS Foreign Gifts and Contracts Subcommittee

Athletics Compliance Oversight and Initiatives

- Attended practices to assess NCAA compliance (three teams per week).
- Conducted All Coaches meeting.
- Conducted Rules Education meetings for Business, Development, Facilities/Equipment, Game Ops, Marketing and Media Relations, Strength and Cond., Ticket Operations.

- Disseminated monthly Newsletter by first 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.
- 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 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.
- 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.
- Engaged in early planning for summer school aid, camps, and clinics, and upcoming recruiting calendars.
- Distributed spring extension per diem reminders to coaching staffs and managed post-season per diem requests.
- Initiated NCAA Sport Sponsorship and Revenue Distribution reporting requirements.
- Reviewed pending 5-for-5 concept and met with impacted student-athletes/staff.
- Conducted End-of-the-Year Compliance meetings with all sport programs.

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 and Advisory Group Meeting.
- Participated in the Alcohol and Other Drug Policy Subcommittee Meeting.
- Conducted investigations and inquiries into privacy and security concerns.
- Effectuated HIPAA Privacy Rule training, policy updates, and new policies.
- Updated FIU's Business Associate Agreement (BAA).
- Conducted ongoing review and assessment of Health Affairs contracts, agreements, and BAAs.
- Conducted new contract reviews.
- Updated various HIPAA policies and trainings.

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 Council (DAC) indicating the status of required compliance tasks for University leadership (trainings and policy attestations).
- Policy Liaison Dashboard: Adopted and operationalized the use of the Policy Checklist for new and substantively updated policies.

Operationalize FIU's Core Values

- Made updates to FIU's Employee Code of Conduct to reflect legislative and organizational 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.
- Continued implementation of process improvements as part of transition to new Ethical Panther Hotline platform (launched in January).
- 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.

- As part of the organizational restructuring changes, established the Department of Accessibility, Accommodation, and Disability Resources (AADR) within the Office of University Compliance and Integrity, providing centralized leadership for accessibility, accommodation, disability resource, and inclusion initiatives across the University.
- Worked with CFO to effectuate organizational reporting changes,
- Completed engagement in the five-year review of the effectiveness of the FIU compliance program per Florida Board of Governors (BOG) requirement by completing document requests and assessment from contracted third-party, Ethics and Compliance Initiative (ECI). FIU received the highest rating available of “Generally Conforms” which means the assessor has concluded that the relevant structures, policies and procedures 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.

STANDARDS OF CONDUCT AND 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, 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 five new and updated policies through the policy endorsement process.
- Continued organization and cataloging of previous versions of policies.
- Collaborated with units on the development of new policies and procedures.
- Continued to work with the Division of Information Technology to ensure the implementation of phase one of new Policy Library platform operated as intended.
- Implemented improvements to the new automated survey tool for DAC and OPS policy endorsements.
- Worked with the Office of Accreditation and College of Medicine on unit policy development.

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.
- Operationalized and incorporated into routine practices, the 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 and Integrity ushered the following policies through the Policy Framework endorsement process:

- 1710.035 Bereavement Leave
- 1710.280 Separations of Employment for Out-of-Unit Faculty
- 380.102 Assessment of Student Learning Outcomes
- FIU Policy Framework
- 340.015 Dean's List and Academic Honors
- 350.010 Authorization of New Academic Degree Programs

TRAINING, EDUCATION, AND 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, the Compliance and Integrity, 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 nine compliance Policy Acknowledgement/Training Campaigns to University faculty and staff including:

- FIU Clery Act Basics Training
 - 99.74% completion rate

- FERPA Basics
 - 100% completion rate
- HIPAA Basics
 - 100% completion rate
- Preventing Identity Theft by Detecting Red Flags
 - 100% completion rate
- Export Control for Health Sciences Professionals
 - 99.25% completion rate
- Export Control for Research and Operations Personnel
 - 99.82% completion rate
- Reporting of Child Abuse: Your Mandatory Obligations
 - 100% completion rate
- Incident Response Plan
 - 100% completion rate
- Active Shooter Awareness and Preparation for Faculty and Staff - Summer Campaign
 - (currently in escalation)

Designed, developed, issued and escalated 18 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: 1,501
- HIPAA Cluster 2: Notice of Privacy Practices
 - Rolling enrollment
 - Employees trained: 1,172
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends, and Others, Minimum Necessary, and Sanctions
 - Rolling enrollment
 - Employees trained: 122
- HIPAA Cluster 4: Psychotherapy Notes
 - Rolling enrollment
 - Employees trained: 76

- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
 - Rolling enrollment
 - Employees trained: 42
- 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: 1,700
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 6,479
- 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: 604
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 10
- FIU Clery Act Basics
 - Open for self-enrollment
 - Employees trained: 873
- Employee Code of Conduct
 - Open for self-enrollment
 - Employees trained: 139

- Alcoholic Beverages Regulation
 - Open for self-enrollment
 - Employees trained: 13
- Reporting of Child Abuse: Your Mandatory Obligations
 - Open for self-enrollment
 - Employees trained: 1,273
- Preventing Identity Theft by Detecting Red Flags
 - Open for self-enrollment
 - Employees trained: 128
- Active Shooter Awareness and Preparation for Faculty and Staff - Summer Campaign
 - Open for self-enrollment
 - Employees trained: 3,868

Conducted live New Employee Experience Compliance and Ethics Training Biweekly

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 FY 2025-2026 training and communications and executed fourth quarter fiscal year objectives.
- Drafted or participated in dissemination of all-employee compliance communications regarding International Travel Requirements and International and U.S. Territory Shipping Requirements.
- 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 biweekly through participation in the New Employee Experience orientation session.
- Managed development, launch and escalation of nine (9) training courses and policy acknowledgment campaigns.
- Created new resources and education materials for Community members responding to data requests for foreign reporting.
- Updated three-year Communications Plan 2027-2029 for new planning cycle.
- Incorporated review feedback of draft of Youth Protection training by key stakeholders and initiated creation of FIU Develop course.

- 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.
- Enhanced Compliance, Export Control, and Foreign Influence web resources to support employee education and regulatory awareness.
- Participated in planning and coordination meetings with university leadership and stakeholder groups to support implementation of the Active Shooter Awareness and Preparation for Faculty and Staff training initiative required under HB 757. The Compliance Office coordinated campaign communications, training deployment, completion tracking, employee support, and escalation activities to facilitate institution-wide participation.
- Managed the annual FIU Develop course rollover process for 17 compliance training courses, re-establishing course configurations, certificate settings, and system workflows, and performing end-to-end testing to ensure all functionalities operated as intended prior to the July 1, 2026, launch of the new fiscal year training cycle.
- Supported ongoing updates and maintenance of HIPAA training modules, including content refinements, system enhancements, and incorporation of AI-generated voiceover technology to improve course delivery and user engagement.

MEASUREMENT AND 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 Conflict of Interest/ Outside Activity (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 Compliance Office.
- Participated in various knowledge share sessions regarding federal executive orders, agency guidance, and their impact to the university.

- Finalized five-year review of the effectiveness of the FIU compliance program per BOG requirement by completing document request, interviews, and assessment from contracted third party, Ethics and Compliance Initiative (ECI). Report issued and communicated to the Board of Trustees at June meeting.
- Coordinated with the Office of Records Retention to officially archive and dispose of physical records that met retention requirements maintained within the office.

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 FIU Global, 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 119 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.
- International Travel Committee: Reviewed and provided recommendations related to employee and student travel.
- International Shipment Review: Conducted eight (8) 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 18 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

- Incorporated continuous improvement measures to the new Ethical Panther Hotline Platform related processes.
- Developed a Teams Channel for Ethical Panther Hotline administrators and investigative teams to enhance productive collaboration and communications methods.
- Continued to train investigators and other responders regarding new system functionality.
- Finalized 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 44 open reports through the end of June (including 26 new reports from April – June), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources and the Office of Civil Rights to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report was received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance websites, 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.
- 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.
- Continued to work with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.

- Collaborated with Senior Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Collaborated with Director of Health Affairs and Privacy Compliance to ensure compliance with HIPAA privacy obligations.
- Met with key stakeholders to discuss consequences for employee noncompliance 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 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.
- Participated in SUS Enterprise Risk Management (ERM) Consortium meetings and annual in-person meeting. As part of the SUS ERM Consortium, completed an ERM Maturity Assessment for the University to be used to assess current ERM programs and establish a baseline to support system-wide benchmarking and future program development across the SUS institutions. Collaborated with the Office of Internal Audit to accurately complete evaluation components.



Plans for Implementing Civil Discourse Recommendations

Annual Update
September 2026

FIU's Preliminary Statement

As a university that encourages critical thinking and educational discussion, Florida International University (FIU) has long embraced and supported open-minded civil discourse and free expression. FIU continuously works toward fostering a culture that encourages diversity of thought and espousing different points of view to encourage differing perspectives that promote effective and expansive learning opportunities.

Recommendation 1: Leadership at each university will operationalize the Board's commitment to open-minded and tolerant civil discourse by promoting, supporting, and regularly evaluating adherence to the principles set forth in the Board's Statement of Free Expression and cultivating a culture of civil discourse in all campus interactions, including academic, administrative, extracurricular, and social dealings.

Prior to the fall 2022 semester, FIU's President created a taskforce with representation from Human Resources, Strategic Communications, Office of the Provost, Office of Faculty Leadership and Success, Office of General Counsel and the Office of Compliance and Integrity. The taskforce is charged with periodic review, making recommendations for implementation, and reporting to administration. Co-leads of the taskforce held a planning meeting in January 2024 to add reminders to the Compliance Calendar Matrix in support of planned initiatives and set agenda items. As of fall 2024, the President has included language within the Fall Welcome Letter sent to all students, faculty, and staff highlighting the University's support for a culture of civil discourse. The full taskforce continues to meet annually, including in October 2024, August 2025, and August 2026. The University Compliance & Integrity Office reports on an annual basis to the Board of Trustees on the status and activities of the taskforce.

Recommendation 2: The university's Accountability Plan and Strategic Plan include a specific endorsement of the Board's Statement of Free Expression, as well as a clear expectation for open-minded and tolerant civil discourse throughout the campus community.

Recommendation 2 does not require plans to be submitted to the Board of Governors but is included here for tracking purposes.

Recommendation 3: Leadership of each university board of trustees, faculty senate, and student government annually review and endorse the Board's Statement of Free Expression (Board's Statement) and commit to the principles of civil discourse.

Annually beginning in September 2022, FIU's Board of Trustees reviewed and endorsed the Board of Governors' Statement of Free Expression (Board's Statement) and will again be asked to endorse the Board's Statement and renew its ongoing commitment to the principles of civil discourse at the September

2026 Board of Trustees meeting. Annually beginning in October 2024, the Student Government Association (SGA) has reviewed and endorsed the Board's Statement. SGA is, once again, planning to endorse the Board's Statement at its meeting scheduled for the third week in October 2026, which is in alignment with National Free Speech week. Beginning in June 2024, the Faculty Senate leadership approved a statement in support of free expression and civil discourse; the Faculty Senate did so again in June 2025 and plans to continue this process at its September 2026 meeting.

In her Fall 2026 welcome message to FIU faculty, staff, and students, President Jeanette M. Nuñez reaffirmed that FIU's campuses must remain platforms for civil discourse and dialogue and called on the University community to address differences with civility, respect, and professionalism.

Recommendation 4: Each board of trustees conducts a thorough review of current student orientation programs, student codes of conduct, and employee policies and procedures to ensure consistency with the Board of Governors' Statement of Free Expression, the principles of free speech and civil discourse, and compliance with section 1004.097, Florida Statutes.

The FIU Board of Trustees conducted a thorough review, as required, and concluded its review at its meeting held on June 15, 2023, with no areas of concern identified. All new and amended policies since this review have been reviewed by the Office of Compliance to ensure consistency with the Board's Statement, the principles of free speech and civil discourse, and compliance with Florida Statutes.

Recommendation 5: Beginning in the 2022 presidential evaluation and contract renewal cycle, as a part of a president's evaluation, the Chair of the Board of Governors will consult with the board of trustees chair to review the university's campus free speech climate, including adherence to the principles set forth in the Board's Statement of Free Expression, the occurrence and the resolution of any issues related to the university's compliance with substantiated violations of section 1004.097, Florida Statutes, and the implementation of best practices promoting civil discourse.

Recommendation 5 does not require plans to be submitted to the Board of Governors but is included here for tracking purposes.

Recommendation 6: University academic, student affairs, and administrative leaders review student orientation programming, student codes of conduct, and employee personnel policies and procedures to ensure that they contain clear and unambiguous support for the Board's Statement of Free Expression, and the principles of free speech and civil discourse, and that they comply with section 1004.097, Florida Statutes.

FIU has reviewed its orientation program, student code of conduct, and employee personnel policies to ensure that they include an endorsement of the Board's Statement and align with the principles of free speech and civil discourse.

Relevant University policies and regulations, including those relating to the principles of free speech, civil discourse, and student codes of conduct, will be reviewed and updated, as appropriate, over the next year.

FIU's Employee Code of Conduct serves as a governance document organized to tie key University policies to FIU's values and incorporates a section on "Academic Freedom and Free Expression" which includes FIU's endorsement of the Board's Statement. The Code also links directly to the Board's Statement and to Florida Statutes Section 1004.097 – Free Expression on Campus. The Code was acknowledged by all

employees and is introduced in the New Employee Experience (Orientation) and in ongoing training for employees.

The current Faculty Handbook includes the FIU statement of endorsement and links to the Board's Statement.

Recommendation 7: Implementing the best practices outlined on pages 6 and 7 of the attached report based on the Board's review of university programs and initiatives that effectively promote and support civil discourse. For each best practice implemented, or to be implemented, include a timeline.

VII. The Board of Governors recommends implementing the following best practices based on its review of university programs and initiatives that effectively promote and support civil discourse.

- **Instill the importance of civil discourse, academic freedom, and free speech from day one, utilizing student and employee orientation sessions, public assemblies, and official university documents and communications.**

To instill the importance of these principles, FIU has incorporated its clear support for the Board's Statement within various aspects of student and employee orientation programs. An official University-wide communication from the President is disseminated at the beginning of the fall semester to articulate FIU's support of the Board's Statement.

- **Schedule and host ongoing, campus-wide forums, dialogues, and debates on various issues and perspectives to promote open discussion, understanding, and learning opportunities.**

Recognizing the importance of preparing students to engage thoughtfully with differing viewpoints, President Jeanette M. Nuñez launched the **Presidential Speaker Series** to promote civil discourse, intellectual curiosity, and respectful dialogue across ideological differences. The series brings together nationally recognized leaders, scholars, and practitioners who model constructive engagement on complex and often controversial issues:

In June 2025, President Jeanette M. Nuñez launched the Presidential Speaker Series with a conversation between Professors Cornel West and Robert P. George, who engaged the FIU community in a dialogue on truth-seeking, academic freedom, intellectual humility, and the importance of respectful engagement across ideological differences.

In November 2025, President Nuñez moderated a discussion featuring two opposing political strategists, Democratic strategist Beth Matuga and Republican pollster Ryan Tyson, who engaged in a great conversation and constructive debate while sharing contrasting perspectives on contemporary political issues and civic engagement.

The Fulbright Association Annual Conference, hosted by FIU in October 2025, brought together more than 400 scholars, international education leaders, and practitioners from around the world to exchange ideas and engage on global issues, reflecting the university's commitment to international engagement and the free exchange of perspectives.

The FIU Office of Public Policy Events (OPPE) collaborated on a series of conversations and debates during the 2025-2026 year, including hosting Dr. Alex Kor, son of Holocaust survivors Michael (Mickey) and Eva Mozes Kor. Dr. Kor shared his parents' remarkable journey from survival to teaching the world

lessons of hope, healing and humanity. He shared how their legacy shaped his life—and why carrying their message forward matters now more than ever.

Additionally, OPPE collaborated with the FIU Lee Caplin School of Journalism & Media to host a Free Speech Symposium, a day-long conference on April 8, 2026, that brought together journalists, legal experts, academics, and students to discuss the First Amendment, freedom of expression, and the role of open dialogue in a democratic society. The symposium included three panels.

The first in the series, “Free Speech In Exile, But Not At Home” explored the legal protections available under U.S. law, the real-world risks these individuals may still face, and practical steps institutions, policymakers, and civil society can take to safeguard them. The panelists discussed how universities and media organizations can better protect at-risk voices and the responsibilities host communities may have to ensure that free expression in exile is not undermined by fear.

The second panel, The State of Free Speech in America Today: A View From Florida, explored the historical foundations of the First Amendment and considered whether its original structure offers guidance for the future. Panelists discussed if understanding the framers’ intent could help chart a path forward in an era of polarization.

The final panel of the symposium was “Learning and Protecting the Truth in an Era of Disorder and Disinformation.” This panel focused on how false narratives spread rapidly across today’s media ecosystem, and how journalists, lawmakers, and citizens can effectively identify and counter mis- and disinformation without weakening a free press. This discussion explored tools, responsibilities, and ethical standards needed to protect truth and strengthen democracy.

The Board’s Statement is in alignment with our FIU values that encourage critical thinking and educational discussion. FIU has long supported hosting forums, dialogues, and debates on various issues, encouraging differing perspectives that promote an array of learning opportunities. In addition, we will continue to ensure the campus community is aware of mechanisms for reporting instances where they believe free expression is foreclosed. As an example, the Student Orientation highlights the various reporting tools where the FIU community can report concerns regarding civil discourse limitations and restrictions. This includes the FIU Ethical Panther Hotline, FIU’s incident reporting website, and the various University offices which have developed mechanisms for reporting potential violations.

In February and March 2025, the University reviewed any race, color, or national origin-conscious programs to ensure consistency with civic discourse, free expression and state and federal law. The Registered Student Organization Council, which governs all registered student organizations, hosted training on civil discourse changes. The training, which provided key updates to policies and was led by staff from Student Affairs, FIU Police Department, General Counsel, and Student Conduct, is available in person and through Zoom. An on-demand training option is being developed.

- **Foster intellectual diversity by encouraging university leadership to: (1) promote viewpoint diversity and open-minded discussion and debate, and (2) highlight and enforce policies that prohibit programming that excludes participation based on race or ethnicity.**

(1) FIU’s Civil Discourse taskforce and FIU’s leadership continue to broadly operationalize viewpoint diversity and open-minded discussion and debate. (2) To foster an open and collaborative environment, we maintain robust regulations and policies that prohibit discriminatory behavior. We

continue to ensure the campus community is aware of reporting mechanisms to capture instances where they believe exclusions based on protected characteristics (e.g., race, ethnicity) are occurring.

- **Avoid disinventions by developing clear, viewpoint-neutral policies and procedures governing the invitation and accommodation of campus speakers.**

FIU offers equitable opportunities for speakers as an open forum for all viewpoints. We have established mechanisms for any group that wishes to use University space. The University's Premises Use Agreement and the terms and conditions used by the Central Reservations Office require compliance with federal and state law. While the Campus Free Expression Act provides for expressive activities in outdoor areas of campus (as opposed to buildings or other indoor facilities), we note that the University's Board of Trustees, in 2018, approved amendments to Regulation FIU-110 following the enactment of, and to ensure compliance with, the Campus Free Expression Act, Section 1004.097, Florida Statutes.

- **Provide targeted educational and professional development opportunities for university administrative employees to reinforce free expression and open-minded debate norms.**

To emphasize the importance of these principles, FIU's Department of Talent Management and Development incorporated the Board's Statement, and the principles of free speech and civil discourse, and their compliance with section 1004.097, Florida Statutes, into New Employee Experience (NEE) and New Faculty Orientation (NFO) beginning in the fall of 2022. Additionally, the standard statement has been incorporated into the HR News & Updates protocol for release on a bi-annual basis in October and April and as part of FIU's leadership program: Leadership Education Advancement Program (LEAP). Through the established relationship with all departments' HR communication partners, Human Resources presents the Board's Statement to the University's HR Liaisons during meetings as an additional point of emphasis at the division, college, and department level.

- **Encourage faculty to establish and maintain a learning environment in their classrooms and offices that supports open dialogue and the free expression of all viewpoints and create processes to evaluate the strength of such environments.**

The Center for the Advancement of Teaching (CAT) continues to collaborate with the Office of Faculty Leadership & Success (FLS) to offer support sessions and sample syllabi language to help faculty initiate and manage discourse and free expression in the classroom. CAT and FLS continue to work with departmental chairs on receiving and handling student reports of classroom experiences that do not support open dialogue. Workshops began in August 2022 and continue. At the New Faculty Orientation, the FLS Theater program hosts "Conflict in the Classroom," designed to help faculty manage classroom dynamics in support of the free and civil exchange of ideas and to help instructors develop pedagogical tools to foster optimal learning environments.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

University Compliance Program Annual Report 2025-2026





FLORIDA INTERNATIONAL UNIVERSITY

THE FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES

Audit and Compliance Committee

September 17, 2026

UNIVERSITY COMPLIANCE PROGRAM ANNUAL REPORT (2025-2026)

ACKNOWLEDGEMENTS

The Office of University Compliance and Integrity ("Compliance Office") is pleased to present the Annual Compliance Report to the Florida International University ("FIU") Board of Trustees. We begin by expressing our sincere appreciation to the Audit and Compliance Committee, the President, Provost, Executive Team, and Senior Management for their unwavering support and top-down leadership in fostering a strong institutional compliance and ethics program.

This report reflects the collective efforts of the entire FIU community in upholding our shared mission, values, and commitment to legal compliance, ethical conduct, and integrity. We especially recognize the dedication of our faculty, staff, and students, whose contributions make a robust and comprehensive compliance program possible. Their commitment to doing the right thing continues to strengthen our culture of accountability and trust.

We remain humbled by the perseverance of our students, the professionalism of our colleagues, and the steadfast guidance of this Board. It is with deep gratitude that we continue to serve the FIU community, striving each day to support and enhance our culture of ethics and compliance.

PURPOSE AND SCOPE

The Florida International University ("FIU") Compliance and Ethics Program ("Program") is designed to promote and sustain a working environment that reflects FIU's unwavering commitment to integrity, accountability, and compliance with applicable laws, regulations, and institutional policies. The Program is comprehensive in scope, applying to all FIU campuses, facilities, and operations, and extending to senior leadership, management, faculty, and staff ("Employees"). Where appropriate, it also encompasses FIU Board of Trustees ("BOT") members, students, vendors, volunteers, donors, and contractors—collectively referred to as "Community Members."

At its core, the Program integrates structural components, systems, and practices that foster a culture rooted in truth, freedom, respect, responsibility, and excellence. Ethics and compliance are embedded into the daily activities of our Community Members through targeted education and training, policy development and interpretation, and guidance on regulatory obligations. The Compliance Office plays a critical role in operating federal and state legal requirements and supporting the responsibilities of our Community Members as public employees.

Through these efforts, the Program not only safeguards FIU's institutional integrity but also empowers individuals to make informed, ethical decisions that align with the University's values and mission.

PROGRAM DESIGN

The FIU Compliance and Ethics Program ("Program") is structured to reasonably satisfy the requirements outlined in Chapter 8 of the U.S. Federal Sentencing Guidelines (FSG) and Florida Board of Governors (BOG) Regulation 4.003, both of which define the essential elements of an "effective ethics and compliance program." These standards serve as foundational benchmarks for the Program's design and implementation.

The Program is administered with the understanding that cultivating and sustaining a culture of ethics and compliance is a shared responsibility—one that requires active engagement and commitment from all FIU Community Members. Through collaborative efforts, the Program seeks to prevent, detect, and correct misconduct, while reinforcing the University's core values and its dedication to lawful and ethical conduct across all levels of the institution.

FEDERAL SENTENCING GUIDELINES FOR ORGANIZATIONS

The FSG, promulgated by the United States Sentencing Commission in 1991, outlines organizational sentencing guidelines used by federal judges to determine whether a defendant organization had an "effective compliance program" in place to prevent the violations for which it is being charged. The Commission has since amended the Guidelines to clarify and strengthen the requirements of an "effective compliance and ethics program."

Organizations are expected to exercise due diligence to prevent and detect criminal conduct and to promote a culture that encourages ethical conduct and compliance with the law. The following elements set forth the minimum criteria for a program to be deemed effective:

- Elements of an Effective Compliance Program**
(based on Chapter 8 of the U.S. Federal Sentencing Guidelines)
1. **Effective program structure and oversight to ensure compliance with the governing body**
 2. **Documented compliance and ethics standards of conduct and policies**
 3. **Effective training, education, and communication to the governing body and employees**
 4. **Exercise of due diligence in hiring and assignment of delegation of authority and responsibility**
 5. **Measurement and monitoring to ensure that the compliance and ethics program is followed**
 6. **Promotion of the program and consistent investigation, discipline, and incentives**
 7. **Corrective action is taken in response to identified weaknesses or compliance failures**
 8. **Development of an effective compliance risk assessment and management review and response process**

OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY

The goal of our staff in the Office of University Compliance and Integrity is to promote a culture that encourages ethical conduct and a commitment to compliance with laws and FIU community standards.

The Compliance Office is responsible for coordinating, supporting, and promoting the Program, as well as reporting to the BOT and to FIU leadership, the controls and mechanisms in place to prevent, detect, and mitigate compliance risk. In fulfilling these responsibilities, one of the primary objectives of the Compliance Office is to provide direction, guidance, and resources to faculty, staff, and students on maintaining an ethical and compliant culture through an effective Program.

Our Staff



Luz Cabrera-Frias
Interim Chief Compliance Officer



Dayanis Borges Garcia
Compliance Manager



Ernesto Rodriguez
Foreign Influence Manager



Krysthyna Infante
Sr. Coordinator of Administrative Services



Steven Patterson
Director Compliance & Privacy Health Affairs



Dr. Kevin Kendrick
Sr. Assoc. Athletic Director



Jimmy Fleming
Director of Athletics Compliance - Eligibility

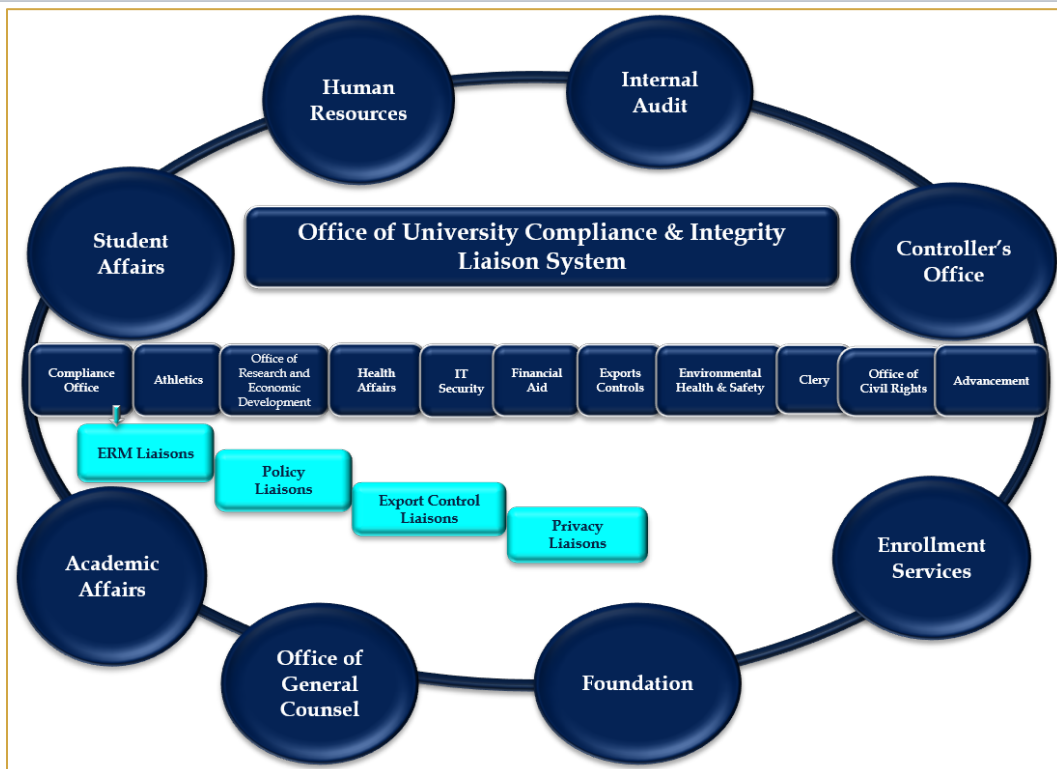
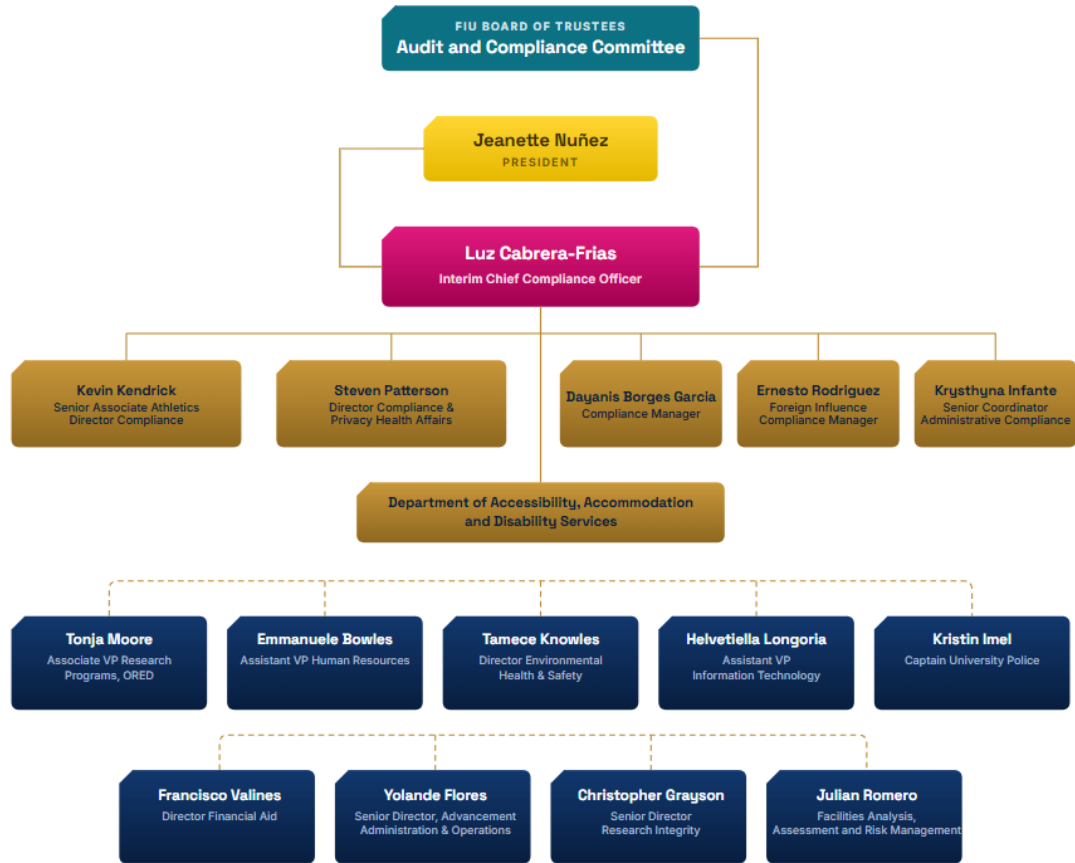


Octavia Gibbs
Director of Athletics Compliance - Financial Aid

FIU Compliance Areas		
Accounting Irregularities	Drug Law Policy Violation	Identity Theft
Access/ Accommodations /Disability	Export Control Violations	Immigration Concerns
Admissions Irregularities	Firearms and Dangerous Weapons Policy Violation	Information Security
Animal Subject Research	FIU Trademarks	Interruption to Campus Operations or Services
Anti-bribery	Foreign Influence and Global Risk	Laboratory Safety
Billing for Health Care Services	Fraud and Financial Abuse	NCAA Rules Violations
Child Abuse or Neglect	Grant Expenditure Violations	Political Activity Violation
Conflict of Interest	Grant Performance	Privacy
Criminal or Civil Charges Against FIU Executives	Harassment	Research Misconduct
Copyright Infringement	Institutional Animal Care and Use Committee	Retaliation
Damage to Campus Property	Institutional Bio-safety Committee/Institutional Review Entity Violations	Sexual Misconduct
Death or Serious Bodily Injury on Campus	Institutional Review Board Violations	Workplace Safety
Discrimination		

Compliance Governance

Program Structure and Oversight



Office of University Compliance & Integrity Annual Report

PROGRAM STRUCTURE & OVERSIGHT

Compliance Office Staffing and Professional Development

Over the past several years, the role of the Chief Compliance Officer (CCO) and the responsibilities of the Office of University Compliance and Integrity have expanded significantly in both scope and complexity. This growth has been driven by a rapidly evolving regulatory landscape, strategic enhancements to FIU's Export Control program, strengthened governance around Foreign Influence, increased demands in privacy compliance and breach response, and the integration of Enterprise Risk Management. Additionally, the Office has assumed broader oversight responsibilities in Health Affairs Compliance and Athletics Compliance.

As the administration and executive agencies implement policy agendas, the Compliance Office continues to work closely with FIU's Government Affairs team, the Office of General Counsel, and FIU's leadership to monitor and respond to executive orders, agency guidance, and legislation that impact our work and community. A dynamic risk landscape at FIU has prompted us to remain agile, neutral, and precise in our compliance efforts. Each new directive invites critical reflection: What processes can be streamlined? What priorities must be recalibrated? How do we allocate resources to meet emerging demands? While these shifts present challenges, they also offer opportunities to reaffirm our institutional values, clarify our risk tolerance, and empower local decision-making, ensuring that FIU remains both compliant and forward-looking.

The Compliance Office has continued to earn a trusted and strategic role within the University, as evidenced by its inclusion in an increasing number of institutional committees and initiatives. The growing outreach from academic and administrative units seeking guidance and support underscores the Office's value as a collaborative partner in fulfilling compliance obligations and advancing the University's mission with integrity.

In June 2026, FIU further strengthened its compliance infrastructure through the creation of the Department of Accessibility, Accommodation, and Disability Resources (AADR) within the Office of University Compliance and Integrity. The establishment of AADR reflects the University's commitment to providing coordinated leadership and oversight for accessibility, accommodation, and disability resource initiatives across the institution. Under the leadership of Dr. Amanda Niguidula, Senior Director for Accessibility, Accommodation, and Disability Resources, the department provides strategic direction for ADA and Section 504 compliance, digital accessibility, institutional accessibility initiatives, accessibility policy development, coordination of the Pregnant Workers Fairness Act (PWFA), and oversight of the Disability Resource Center. With more than twenty-five years of experience in higher education and nearly two decades specializing in disability services and accessibility leadership, Dr. Niguidula is widely recognized for her work advancing disability inclusion, institutional accessibility, and equitable student success. The restructuring also included the appointment of Martha Betancourt Wong as Director of the Disability Resource Center and Rachel Hargis as Director of ADA and Accessibility and Section 504 Coordinator, bringing additional expertise and resources to support the University's accessibility objectives. The creation of AADR reflects both the growing complexity of accessibility and disability-related compliance obligations and FIU's commitment to advancing institutional access and inclusion. By centralizing these functions within the University's compliance framework, FIU has enhanced coordination, strengthened accountability, and positioned itself to more

effectively support students, employees, and visitors while addressing evolving regulatory requirements and accessibility standards.

Members of the Compliance Office enrolled in the 2025-2026 cohort to earn the Administrative Assessment micro-credential. Developed by FIU's Office of Institutional Effectiveness, this micro-credential will assist the Compliance Office in developing assessment plans to effectively measure program and operational outcomes and to use assessment data to inform continuous improvement efforts within the Compliance Program.

As the regulatory landscape continues to evolve, we remain committed to reassessing priorities and aligning our resources to support institutional goals. Our efforts are focused on ensuring that FIU remains well-positioned to meet the increasing complexity of compliance demands across the higher education environment.

The information in this report reflects the final status on key action items and other compliance activities for the 2025-2026 reporting year.

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

The Compliance Office continued 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 Health Insurance Portability and Accountability Act Committee
- Co-Chair of the FERPA Committee
- Co-Chair of the Enterprise Risk Management Group
- Facilitator of Foreign Influence Workgroups (Foreign Gifts and Contracts; International Cultural Agreements; Foreign Gift Reporting; Screening Foreign Researchers; Foreign Travel; Research Institutions)
- Member of the State University System Compliance Consortium
- Member of the Dean's Advisory Council
- Member of the Operations Committee
- Member of Civil Discourse Task Force
- Member of the National Collegiate Athletic Association Oversight Committee
- Member of the International Travel Committee
- Member of the Drug and Alcohol Task Force
- Member of the Digital Accessibility Working Group
- Member of the Professional Licensure Disclosure Committee
- Member of the Prohibited Expenditures Workgroup
- Member of the Outside Activity/Conflict of Interest Workgroup
- Member of Ethics Policies Working Group
- Member of University Building Access Controls Committee
- Member of University Safety Committee
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in Information Technology Administrators Committee "ITAC"
- Participant in Veterans 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
- Member of the State University System (SUS) Youth Protection Workgroup
- Member of the SUS Consortium Ethics Subcommittee
- Foreign Influence Manager serves as Co-Chair of the SUS Foreign Gifts and Contracts Subcommittee

Compliance Internal Operating Procedures

The Compliance Office engaged in effectiveness and process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:

- Visual Compliance Restricted Party Screening Unit Procedures Template (developed)
- Federal and State Foreign Gifts and Contracts Reporting Guide (developed)
- Ethical Panther Hotline Ethico Case Management System Procedures – new platform (developed)
- Ethical Panther Hotline Investigator Guidelines (developed)
- Policy Library Platform Procedures – new platform (developed)
- Substantive Policy Updates Committee Review Procedures (developed)
- Visual Compliance Restricted Party Screening Procedures (updated)
- Compliance Matrix Procedures (updated)
- Training Notification and Escalation Templates (updated)

Foreign Influence, Export Controls and Global Risk Governance Activities

In FY 2025-2026, the University continued to strengthen its research compliance infrastructure in response to evolving federal and state mandates, in addition to further refining and enhancing our compliance protocols. Operationally, University Compliance, the Office of Research and Economic Development (ORED), and the Office of Information Security have maintained a strong partnership in implementing research security measures. These units meet regularly and coordinate, as needed, with the Office of the Provost on matters that intersect with faculty hiring and academic affairs. We have prioritized the optimization of our electronic data capture and compliance workflows to improve both efficiency and effectiveness. We remain committed to close collaboration with our sister institutions across the State University System to ensure that FIU's practices are consistent and aligned with statewide expectations. Additionally, to ensure compliance with federal requirements related to Malign Foreign Talent Recruitment Programs (MFTRPs), we continue to collaborate with ORED to evaluate and strengthen institutional processes for identifying and managing potential affiliations among research participants.

In FY 2025-2026, the volume of activities requiring export compliance and research security oversight remained high, consistent with trends observed in FY 2024-2025. These activities encompassed a broad range of engagements, including visa sponsorships, international commodity shipments, foreign travel, sponsored research, visits from international delegations, procurement of scientific instruments, and restricted party screenings.

Among this past fiscal year's key research security, foreign influence, and export program enhancements and activities, are the following:

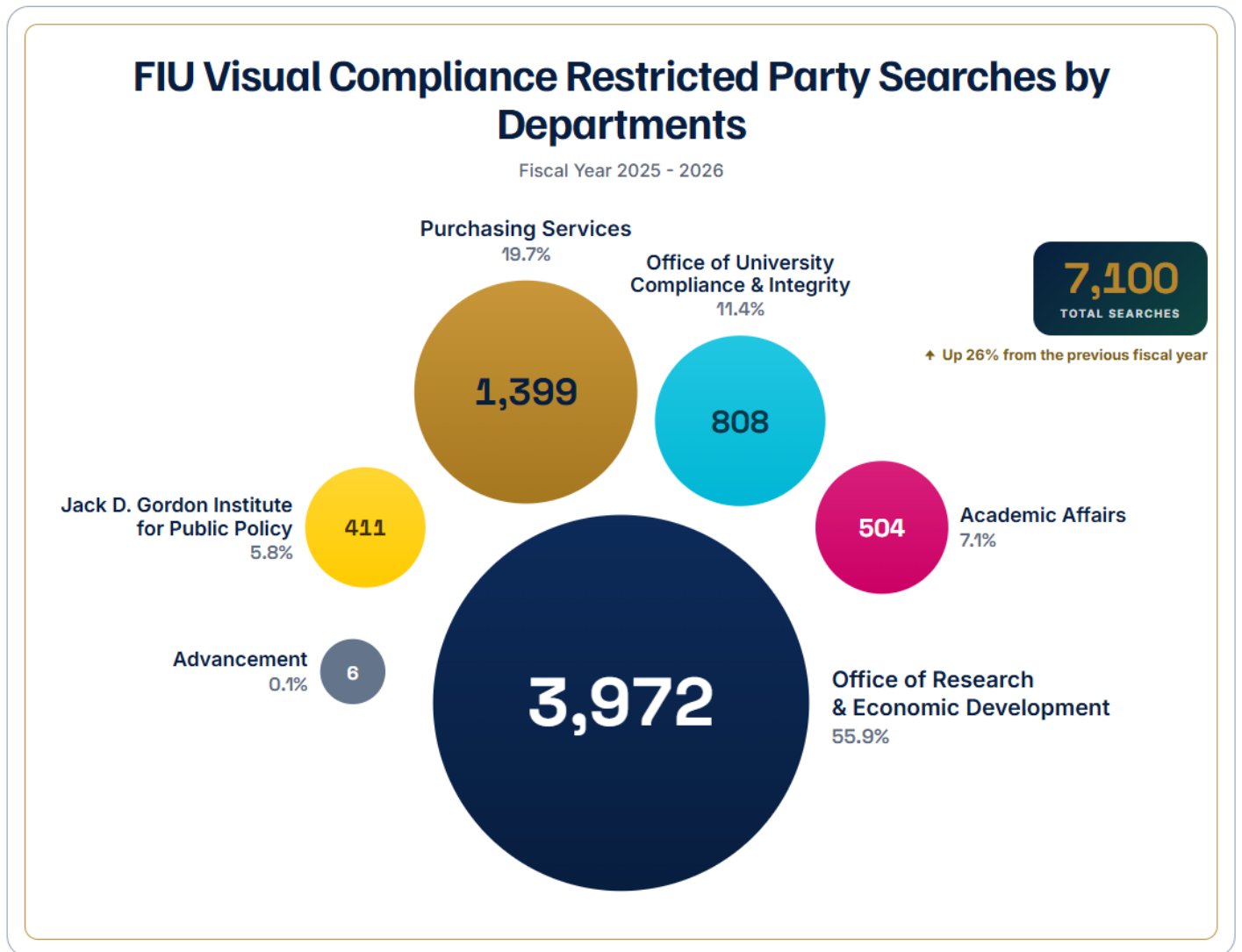
Research Security

- New Research Security Webpage: In June 2026, we completed the development and launched FIU's new Research Security website, designed to provide comprehensive guidance aligned with the federal government's evolving expectations under NSPM-33. The site consolidates and enhances access to key compliance resources, including Export Control, Foreign Influence Risk Management (FIRM), Conflict of Interest, and ORED's sponsored research requirements. This integrated approach reflects the federal perspective that research security is a holistic framework encompassing multiple compliance domains that impact research, academic, and business operations.

Export Control

- Technology Control Plans (TCPs): We implemented several new TCPs and updated existing ones to support sponsored research projects subject to export control regulations. Each TCP mandates export control training for principal investigators and all research team members to ensure compliance. Given that many of these projects also included data security requirements, we closely coordinated the TCP process with ORED and Information Security to align with institutional data management and compliance protocols.
- International and U.S. Territory Shipment Reviews: We continued to review and monitor outbound international commodity shipments for export licensing requirements through our International Shipment Request Form, including temporary exports of hand-carried instruments associated with international field research, as identified through Travel Authorization Requests (TAR) submissions. To further strengthen our compliance posture, we coordinated with FIU Purchasing to onboard a U.S. Customs broker, Priority Worldwide. This partnership has enhanced our ability to address Customs compliance requirements related to the importation of foreign instrumentation in support of research activities.
- Visa Candidate Reviews: We continued our proactive review of visa candidates for potential deemed export exposure, focusing on access to controlled technology within the research environment. These assessments extended beyond technology sharing to include the prevention of foreign influence, in alignment with both federal and State of Florida regulations. In collaboration with the Office of Research and Economic Development's (ORED) Foreign Influence Manager, we conducted affiliation screenings for candidates from Foreign Countries of Concern (FCCs), as defined by Florida statute. When concerns were identified, we coordinated further review and response with ORED leadership. Our processes are designed to adapt in real time to updates from federal authorities regarding entities of concern within FCCs, ensuring our screening protocols remain current and effective.
- International Visitors and Visiting Delegations: In partnership with FIU Global, we continued our process of screening and reviewing international visitor requests to campus. This process is specifically designed to proactively identify parties of concern from a research security perspective and minimize the risk of intellectual property and export control exposure where the visit would involve a STEM or related laboratory.

- Visual Compliance Restricted Party Screening Project: Recognizing the critical role of Restricted Party Screening (RPS) in both export control and research security, we completed a comprehensive evaluation of operational units whose engagement activities necessitate screening. This effort focused on assessing whether these units are currently performing RPS and identifying the most effective strategies to equip and train them to do so. Key objectives of this initiative included ensuring that RPS is conducted competently and consistently across all impacted units, that standard operating procedures and business justifications are documented and understood, and that any screening issues or questions regarding determinations are promptly escalated to our office for resolution.

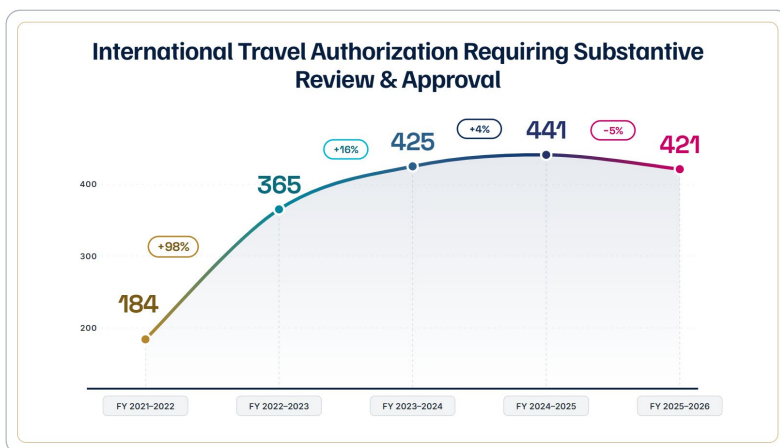
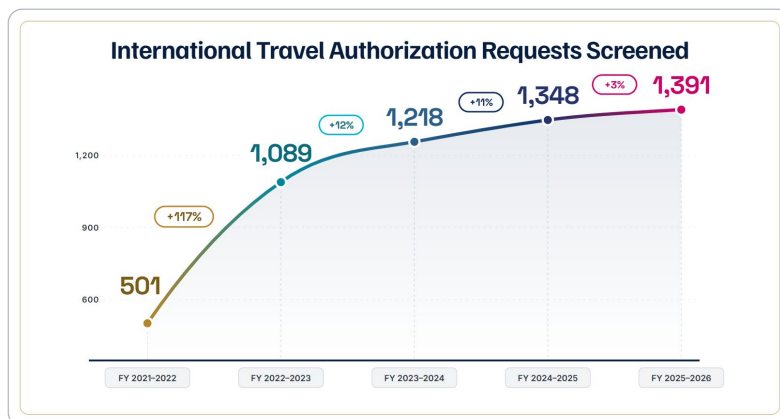


University-wide, a total of 7,100 visual compliance restricted party screening research reviews were conducted, with any visual compliance hits forwarded for Foreign Influence/Export Control review. The Compliance Office conducted 808 restricted party research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes. We met with key stakeholders to discuss restricted party visual compliance hits.

- ITAR Defense Service Compliance: We maintained our defense service licensing program in accordance with the U.S. Department of State's International Traffic in Arms Regulations (ITAR), supporting the Global Forensic and Justice Center's (GFJC) provision of forensic science training to foreign military organizations.

Foreign Influence Initiatives and Activities

- International Travel: We continued our comprehensive review of all Travel Authorization Requests (TARs) flagged by our internally developed screening tool for potential export control, research security or foreign influence concerns. In FY 2025-2026, we screened 1,391 employees engaged in foreign travel – an increase from 1,348 in FY 2024-2025, 1,218 in FY 2023-2024, 1,089 in FY 2022-2023, and 501 in FY 2021-2022. Of those screened, 421 cases (30%) were elevated for further review by the Compliance Office, requiring in-depth engagement with international travelers to ensure compliance with applicable federal and institutional regulations. Elevated cases were resolved with documented compliance determinations. Given the heightened regulatory scrutiny surrounding travel to Foreign Countries of Concern (FCC) - particularly China - we applied an additional layer of due diligence and a risk-based approach to approving TARs involving such destinations. This process ensured informed determinations aligned with both federal and State of Florida statutory requirements, including prohibitions on agreements with Chinese entities.



- Federal and State Foreign Gifts and Contracts Reporting: The federal and state foreign source contract and gift reports are submitted biannually to the Department of Education and the BOG in accordance with applicable regulatory requirements. We continue to incorporate improvements to the internal reporting infrastructure to streamline the collection of responsive information from FIU units. Leveraging data analytics, we now more efficiently track and evaluate the hundreds of submissions received each cycle to assist with accurate and timely reporting. We also implemented targeted training sessions for reporting units to enhance understanding of reporting requirements and strengthen the quality of submissions, supporting more accurate, complete, and efficient reporting.

- Research Personnel/FCC screening per Fla. Statute: In partnership with ORED's Foreign Influence Manager, we continued to work toward automating processes for screening applications for research positions by citizens of foreign countries and/or those with affiliations with FCCs. These enhancements to the screening process have been applied to courtesy appointments this fiscal year while unpaid Persons of Interest (POIs) – both research and non-research related, are being addressed in conjunction with the Division of Human Resources and Academic Resource Management.
- Foreign Influence Communications: The Compliance Office worked with key stakeholders to draft and disseminate University-wide communications regarding International Travel, Purchase, Acquisition, and Use of Drones, Malign Foreign Talent Recruitment Programs, and FIU's International Shipment Processes. We assisted in additional communications to prospective graduate assistants and employees as well as hiring departments regarding the hiring of individuals domiciled in FCCs.
- BOG Data Requests: The Compliance Office assumed an expanded role in coordinating and responding to increased BOG requests for information regarding foreign influence.

SUS Consortium

During the fiscal year, the CCO continued to partner with the Director of Ethics and Integrity Programs at Florida State University—formerly an attorney with the Florida Commission on Ethics—to co-chair the SUS Consortium Ethics Subcommittee. This subcommittee is designed to provide system-wide guidance, support, and coordination to enhance compliance with state ethics requirements. The subcommittee meets regularly to discuss and confer on ethics matters for consistent application across our universities. The Compliance Office provides oversight, guidance, and reviews related to compliance with the Florida Code of Ethics for Public Officers and Employees, which includes restrictions on soliciting and receiving gifts and honoraria, doing business with one's own agency, employment or contractual relationships that conflict with public employment, misuse of one's public position for the benefit of oneself or others, and other related requirements.

Additionally, the compliance team attended an in-person SUS Consortium meeting with representatives from each of the universities to discuss and gain insights on emerging compliance matters.

Athletics Compliance

In addition to successfully implementing its comprehensive Rules Education Training Plan, Athletics Compliance continued to play a critical role in navigating the significant changes to the National Collegiate Athletic Association (NCAA) Division I regulatory landscape. The Department of Athletics worked closely with University stakeholders to prepare for and implement new requirements associated with the House v. NCAA settlement, including changes to student-athlete financial benefits, revenue-sharing and Name, Image, and Likeness (NIL) activities, roster management, financial aid, and associated reporting and monitoring obligations. Athletics Compliance also continued to monitor and implement evolving NCAA legislation affecting eligibility, recruiting, financial aid, wagering, NIL activities, and student-athlete benefits. This included preparing for the NCAA's newly approved age-based eligibility model for incoming student-athletes beginning in Fall 2027 and closely monitoring the impact of several ongoing legal

challenges to NCAA eligibility rules and requirements. These developments have required enhanced education, oversight, and collaboration across the University to ensure institutional alignment and compliance with rapidly changing Division I requirements. Collectively, these initiatives reflect the University’s continued commitment to sound governance, accountability, and institutional integrity while supporting the evolving collegiate athletics model.

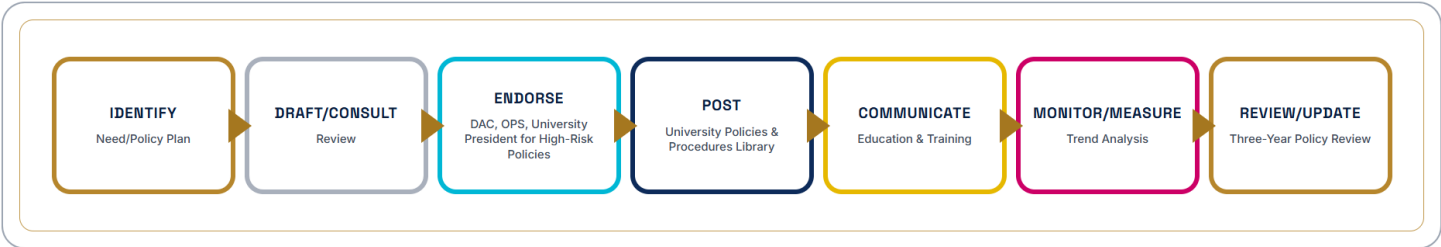
Health Affairs Compliance

During FY 2025-2026, the CCO and Director of Health Affairs and Privacy Compliance continued to collaborate closely with FIU’s Health Affairs attorney, and the leadership of the Herbert Wertheim College of Medicine to strategically advance and prioritize the Health Affairs compliance program. We continued to strengthen our governance framework through the development of new policies and the comprehensive revision of Health Insurance Portability and Accountability Act (HIPAA)-related policies, procedures, forms, and training materials. These efforts ensure continued alignment with federal privacy and security requirements while supporting FIU's operational and strategic priorities. Significant progress was also made in standardizing compliance and privacy documentation and forms across health-related units, improving consistency, efficiency, and program effectiveness. Additionally, in anticipation of forthcoming federal HIPAA regulatory changes, the program has proactively initiated a comprehensive review of existing policies, procedures, and compliance processes to identify areas requiring potential modification and enhancement.

STANDARDS OF CONDUCT & POLICIES

2025-2026 Policy Development Process and Policy Awareness

FIU’s Policy Development Process Workflow



- The Compliance Office managed the Policy Development Process, including consulting with policy owners during various stages of the policy development process and ushering 30 new or significantly revised policies through the formal Deans Advisory Council (DAC) and Operations Committee (OPS) review and endorsement process. Non-substantive updates were made to 111 policies to ensure that links and resources were current and the policy language used was clear, concise, and instructive.



New and Substantively Updated Policies Endorsed by DAC/OPS

- 1910.002 IT Asset and Computer Purchasing
 - 340.280 The University Core Curriculum
 - 1710.215 On-Call Pay
 - 1710.045 Call Back Pay
 - 1705.024 Prohibition of Hazing by Faculty and Staff
 - 1610.005 Designated Components of the FIU HIPAA Hybrid Covered Entity
 - 175.150 Digital Communications Standards
 - 380.0449 Incomplete Grades (IN) for Graduate and Undergraduate Students
 - 380.0444 Graduate Application for Graduation and Degree Conferral
 - 2370.080 Scholarly Research Authorship
 - 1710.141 Optional Work Schedule
 - 1660.210 Faxing Protected Health Information: Steps to Minimize Privacy Risks
 - 1705.025 Pregnancy, Childbirth and Pregnancy-Related Conditions for Students
 - 1710.281 Separation of Employment for Non-Faculty Out-of-Unit Employees
 - 1705.026 Use of Social Media for Non-University Purposes
 - 1705.027 Social Media Used to Disseminate University Content
 - 350.050 Substantive Change Reporting
 - 2370.070 Research Misconduct
 - 380.031 Doctoral Dissertation and Master's Thesis Grading
 - 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
 - 150.115 Clinical and Research Human Subject Central Incident Response Plan
 - 370.001 Centers and Institutes at FIU
 - 1710.035 Bereavement Leave
 - 1710.280 Separations of Employment for Out of Unit Faculty
 - 380.102 Assessment of Student Learning Outcomes
 - FIU Policy Framework
 - 340.015 Dean's List and Academic Honors
 - 350.010 Authorization of New Academic Degree Programs
- Policy Library and Development Process: The Compliance Office worked with FIU Information Technology (IT) to complete the launch of the new and improved University Policy Library and Development Platform. In FY 2026-2027, we will work with IT to complete Phase II of the development process to incorporate additional enhancements and functionality to the system.
- Policy Cataloging Project: The Compliance Office completed the cataloging of all current and archived University-wide policies maintained by the office in a new, centralized, streamlined process. All final policy documents were sorted and stored in a manner which allows for more efficient retrieval and identification of policy versions. This also allows for more accurate documentation and archiving of FIU policies, and reduces the resources required to respond to records requests. This facilitated a more effective transfer of policy information to the new policy platform.

- HR Newsletter: The Compliance Office continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy communication tool.

TRAINING, EDUCATION & COMMUNICATIONS

Process Improvements to Training and Education Program

- Compliance Communications Plan: The Compliance Office implemented the third full year of its Compliance Communication Plan to ensure that decisions around messaging, modality, and frequency are targeted to appropriate audiences based on function, job level, misconduct trends, or other risk-based audience identification. The plan includes communications efforts with strategic communications partners and incorporates feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact. The communications plan for the next three-year cycle was formally documented to provide a strategic framework for delivering communications that support awareness, engagement, and a culture of compliance across the university.

- Compliance Training Campaigns: In FY 2025-2026, the Compliance Office continued to use specialized software to develop and update FIU customized training, which includes interactive modules, connection to University resources, and quiz questions embedded in each policy attestation/training to improve comprehension. The Compliance Office communicated with deans and vice presidents regarding individual department completion rates to leverage their assistance with communicating the importance of completing compliance-related tasks to their teams. The Compliance Office worked with Employee and Labor Relations to send out final escalation notices for all remaining 2025-2026 campaigns and to effectuate a non-compliance memorandum in individual personnel files. Notice was provided to the supervisors of the affected employees. The CCO communicated with deans and vice presidents regarding their own compliance obligations to be recorded in the Executive Scorecard. Executive leadership maintained a completion rate of 100% for assigned trainings during the reporting period.



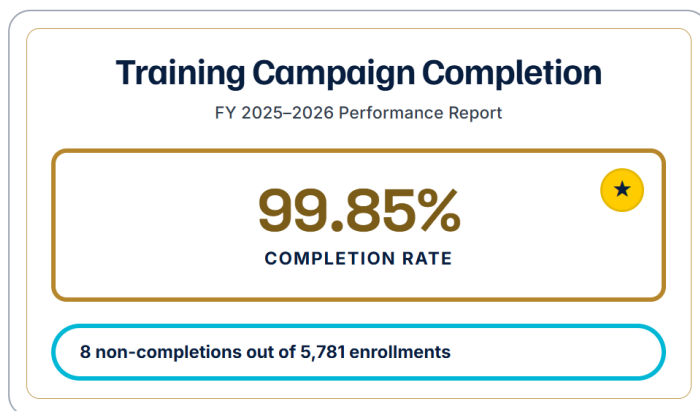
- Export Control Training: In response to evolving regulatory requirements and training mandates under NSPM-33, we launched a campaign of our updated Export Controls training modules, issued to relevant research personnel in areas such as health sciences research, STEM and other campus researchers, and lead operational personnel whose roles intersect with export control compliance.

- Youth Programs/Activities Training: The Compliance Office has developed and disseminates required training regarding “Mandatory Reporting of Child Abuse and Neglect” (Reporting Training) as required by University Policy 140.130. In response to a recommendation in the Audit of Background Checks for Those Working with At-Risk Individuals, the Compliance Office took the lead in researching and developing a second training, inclusive of the material covered in the Reporting Training, expanded to include additional legal responsibilities and risks associated with directly working with and protecting youth. The training developed by the Compliance Office is designed for universal use for University stakeholders whose work or services on behalf of FIU require frequent contact with minors. This training will be made available in the fall of 2026 for departments that sponsor events, programs, or activities on or off campus that anticipate the participation of minors.
- Prohibited Expenditures Compliance and Regulatory Expansion: The CCO continued to serve on the three-member Prohibited Expenditures (PE) Workgroup, alongside representatives from the Office of the General Counsel (OGC) and the Office of the Provost. This collaborative team advanced the development and implementation of a comprehensive work plan to ensure institutional compliance with Florida Board of Governors Regulation 9.016, which governs Prohibited Expenditures. Key compliance activities included engaging directly with academic and administrative units to communicate regulatory obligations, reviewing practical tools to support unit-level compliance, and responding to requests for review of sensitive activities. The PE Workgroup continues to interpret requirements, operationalize compliance strategies, and educate key stakeholders across the university to ensure alignment with emerging obligations.

Mandatory Policy Acknowledgement and Training Campaigns through Completion

The Compliance Office designed, developed, and issued eight targeted mandatory policy attestation/compliance trainings with an average completion rate of 99.85%, including:

- FIU Clery Act Basics Training
 - 99.74% completion rate
- FERPA Basics
 - 100% completion rate
- HIPAA Basics
 - 100% completion rate
- Preventing Identity Theft by Detecting Red Flags
 - 100% completion rate
- Export Control for Health Sciences Professionals
 - 99.25% completion rate
- Export Control for Research and Operations Personnel
 - 99.82% completion rate
- Reporting of Child Abuse: Your Mandatory Obligations
 - 100% completion rate
- Incident Response Plan
 - 100% completion rate



- Active Shooter Awareness & Preparation for Faculty and Staff - Summer Campaign
 - (escalation ongoing; not included in overall completion rate)

Ongoing Training Campaigns for Targeted Audiences and 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: 1,501
- HIPAA Cluster 2: Notice of Privacy Practices
 - Rolling enrollment
 - Employees trained: 1,172
- HIPAA Cluster 3: Representatives, Patient Rights, Communication, Workforce Member Access, Family, Friends, and Others, Minimum Necessary, and Sanctions
 - Rolling enrollment
 - Employees trained: 122
- HIPAA Cluster 4: Psychotherapy Notes
 - Rolling enrollment
 - Employees trained: 76
- HIPAA Cluster 5: Disclosure, Authorization, Patient Requests and Access, and Court Orders
 - Rolling enrollment
 - Employees trained: 42
- 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: 1,700
- Campus Solutions FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 6,479
- 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: 604
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 10

- FIU Clery Act Basics
 - Open for self-enrollment
 - Employees trained: 873
- Employee Code of Conduct
 - Open for self-enrollment
 - Employees trained: 139
- Alcoholic Beverages Regulation
 - Open for self-enrollment
 - Employees trained: 13
- Reporting of Child Abuse: Your Mandatory Obligations
 - Open for self-enrollment
 - Employees trained: 1,273
- Preventing Identity Theft by Detecting Red Flags
 - Open for self-enrollment
 - Employees trained: 128
- Active Shooter Awareness & Preparation for Faculty and Staff - Summer Campaign
 - Open for self-enrollment
 - Employees trained: 3,868

Communications Campaigns

- Compliance Websites: To support ongoing education and ensure alignment with emerging regulatory obligations, the Compliance Office updated its websites dedicated to Compliance, Export Controls, and Foreign Influence. These enhancements were designed to provide the FIU community with clear, accessible, and current information, reflecting the latest federal and state guidance. By improving the structure and content of these digital resources, the Compliance Office continues to promote awareness, accountability, and proactive engagement across the University.
- New Employee Experience (NEE): The Compliance Office presented compliance training and orientation during each NEE event (held every two weeks), reaching 513 new employees during the fiscal year onboarding process.
- Outreach: The Compliance Office educated the University community on compliance requirements through articles in partner emails and newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Deans Advisory Council (DAC) meetings and service on several committees, task forces, and work groups.
- Communications Campaigns and Updates: The Compliance Office developed and/or assisted with time-sensitive communications and updates through employee-specific and broadcast email distribution on a variety of Compliance initiatives including, but not limited to:
 - International Shipping Procedures
 - Drug Free Campus/Workplace Drug and Alcohol Prevention Notification
 - Compliance Notification Regarding International Travel Procedures
 - Nepotism/Intimate Relationship Notification and Disclosure Communication
 - Conflict of Interest Policies
 - Alcoholic Beverages Regulation
 - Political Activity/Political Participation

- Code of Conduct
- Reporting Foreign Source Agreements
- Firearms and Dangerous Weapons Policy
- Mandatory Reporting of Child Abuse
- New Contact Information Regarding the Ethical Panther Hotline
- Foreign Talent Recruitment Programs
- Stop Campus Hazing Act
- Annual Outside Activity/Conflict of Interest Reporting OA/COI
- Holiday Gifts
- New Policy Review Process Now in Effect
- Notice of Availability of the Annual Security & Fire Safety Report, 2025

MEASUREMENT & MONITORING

Implemented Foundational Program Elements

- Outside Activities/Conflict of Interest: The Compliance Office worked with University partners to review higher risk outside activity disclosures. The CCO reviewed and made recommendations to the President regarding the disclosed activities of FIU's Institutional Officers.
- Ethical Panther Hotline Case Review: The Compliance Office provided administration and oversight of the Ethical Panther Hotline to include review, tracking, and trend analysis of submitted reports.
- Travel Authorization Monitoring: In cooperation with FIU Global, the Compliance Office monitored and assessed Export Control, foreign influence, and other risks associated with international travel as a member of the International Travel Committee (ITC) and as an approver for foreign influence travel screening for all international travel authorizations.
- Visiting Researchers Monitoring: The Compliance and Export Control Offices were included in the approval workflow for foreign national visiting researchers.
- International Guests and Delegation Visits Monitoring: The Compliance Office, through its Export Controls Office, was included in the approval workflow for International Guests and Delegations visiting our campuses.
- Restricted Party Screening: Using a risk-based approach, the Compliance Office conducted and facilitated 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.
- International Shipping Monitoring: The Compliance and Export Control Offices screened and reviewed international shipments to address export licensing requirements to all international destinations and U.S. Territories.
- Compliance Requirements Matrix Platform: The Compliance Office managed and updated the Compliance Requirements Matrix Platform.
- Medical Records Access Auditing Tool: The Director of Health Affairs and Privacy Compliance works closely with the HIPAA Security Officer to address and respond to red flags indicated by FIU's auditing tool regarding improper or unauthorized access.

- Teamworks Elite Athletic Compliance Platform: The Athletics Compliance Office leverages 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 provided support, coordination, and oversight of several external inquiries into compliance with federal and state laws, NCAA requirements, and BOG Regulations, and took appropriate steps to mitigate consequences for the University in instances of non-compliance.
- Partnership and Coordination with Internal Audit: The Compliance Office provided 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 provided guidance, training, and/or assisted departments with policy and procedure development. Both offices worked together to evaluate or investigate misconduct and risk.

Compliance Reviews and Compliance Program Assessment

During the reporting period, the Compliance Office conducted or participated in various compliance reviews and assessments, including an external evaluation of the Compliance Program's objectives and functional activities. As requested by the CCO, the Ethics and Compliance Initiative (ECI) conducted an external quality assessment of the compliance program of FIU. The principal objectives of the program review 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, to evaluate the compliance program's effectiveness in carrying out its mission as set forth in its charter, and to identify opportunities to enhance its management and work processes as well as its value to FIU. ECI's Assessment evaluates an organization's Ethics & Compliance program against a framework comprising five principles, 27 supporting objectives, and 100+ leading practices. This assessment was administered by ECI to the FIU Ethics and Compliance team and our program was compared with ECI's all-industry and university benchmarks. FIU received the highest rating available of "Generally Conforms." This rating means that the assessor concluded that the relevant structures, policies, and procedures 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. These results reflect the continued advancement and effectiveness of our compliance framework, reinforcing our commitment to integrity, accountability, and continuous improvement.

During the 2025-2026 Work Plan year, the Compliance Office conducted or participated in compliance reviews and assessments for the following areas:

- Compliance Program Maturity Assessment (Gartner)
- HIPAA Review of Patient Privacy Monitoring Reports
- HIPAA Privacy Rule Assessments
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Inter-Departmental Operating Procedure Process Improvement Assessments
- University Visual Compliance Restricted Party Screening Assessment
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform

- Assessment of Foreign Influence Controls (International Shipping Review Assessment)
- Assessment of Foreign National Approval Plans for sponsored research agreements
- Assessment of Travel Authorization Foreign Influence and Export Control Review
- Assessment of Ethical Panther Hotline Trends and Processes
- Five-Year Assessment of Compliance Program (ECI)

Compliance Requirements Matrix Monitoring

- In December 2025, the Compliance Office completed its annual update of the Compliance Requirements Matrix (CRM) platform to ensure readiness for the upcoming calendar year. Throughout FY 2025-2026, the office actively engaged with business partners across the University to oversee the timely completion of more than 113 legally mandated submissions and other compliance-related activities. The CRM serves as a critical tool in maintaining institutional accountability by creating an auditable record of required federal, state, and BOG submissions. It also enables the Compliance Office to escalate overdue items to leadership and provides essential support and resources to community members responsible for these obligations.
- The Compliance Office administered the Compliance monitoring calendar which includes reminders of deadlines for items requested of business partners throughout the campus by regulators and verification that required submissions were made.
- The Compliance Office engaged with business partners through the Compliance Requirements Matrix to educate them regarding federal, state and BOG reporting requirements, provide relevant links and resources, issue reminders of filing deadlines, and verify completion of compliance items within the full Plan year.

ENFORCE AND PROMOTE STANDARDS THROUGH APPROPRIATE INCENTIVES AND DISCIPLINARY MEASURES

Implemented Foundational Program Elements

- Investigations and Reviews: The Compliance Office initiated, conducted, coordinated, and referred to other appropriate offices, inquiries, investigations, and reviews as deemed appropriate and in accordance with University regulations and policies and worked with senior leaders to take reasonable steps to prevent further similar behavior when non-compliance, unethical behavior, or criminal conduct was detected.
- The Ethical Panther Hotline: The Compliance Office oversaw and monitored the resolution of reports for the Ethical Panther Hotline.
- Scorecards: The Compliance Office made effective use of scorecards that highlight and create accountability for compliance and ethics program contributions, and completion of required compliance requirements. These scorecards are in use for the Executive Leadership Team, Policy Workgroup, and Compliance Liaisons.
- Compliance Training: The Compliance Office assigned professional development credits to required Compliance trainings to align required compliance trainings to employee training summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).

- Campaign Escalation Process: The Compliance Office managed a formal “escalation” process to increase compliance with required training, policy attestations, and other compliance requirements, which ultimately resulted in formal documentation placed in an employee’s Human Resources file as a consequence for non-completion.
- Corrective Actions: When problems or deficiencies were detected, the Compliance Office made appropriate modifications to the Program and updates to the Work Plan through its quarterly reports to the Board’s Audit and Compliance Committee to reflect those changes. The Compliance Office provided guidance to compliance partners to make changes to the Program within their area of responsibility. The Compliance Office provided recommendations to colleges, departments/units for corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalated issues as appropriate to the President, senior leadership, Office of Internal Audit, and the Board of Trustees Audit and Compliance Committee. These efforts served to ensure that the Program remains effective, and that the University is taking steps to prevent the recurrence of misconduct, noncompliance, or criminal activity.

Compliance Liaison, Policy Committee and Executive Scorecards

- The Compliance Office utilized a scorecard system to serve as an incentive for completing compliance tasks and contributing to a culture of compliance and as a method for communicating non-compliance through the reporting chain for discipline, if appropriate.
- The Compliance Office added all required compliance tasks to the Executive Scorecard to be presented to both DAC and OPS monthly and forwarded to the University President. The Scorecard documents the completion status of compliance tasks for members of DAC, OPS, and the Executive Committee.

RESPOND PROMPTLY TO DETECTED PROBLEMS AND UNDERTAKE CORRECTIVE ACTION

Ethical Panther Hotline Oversight and Reporting Trends

As public employees of the State of Florida, the staff of the Office of University Compliance and Integrity are committed to upholding the highest standards of ethical conduct and supporting compliance with applicable laws, regulations, and institutional policies. This commitment extends to providing assurance to both the FIU community and the broader public that our actions reflect integrity, transparency, and accountability.

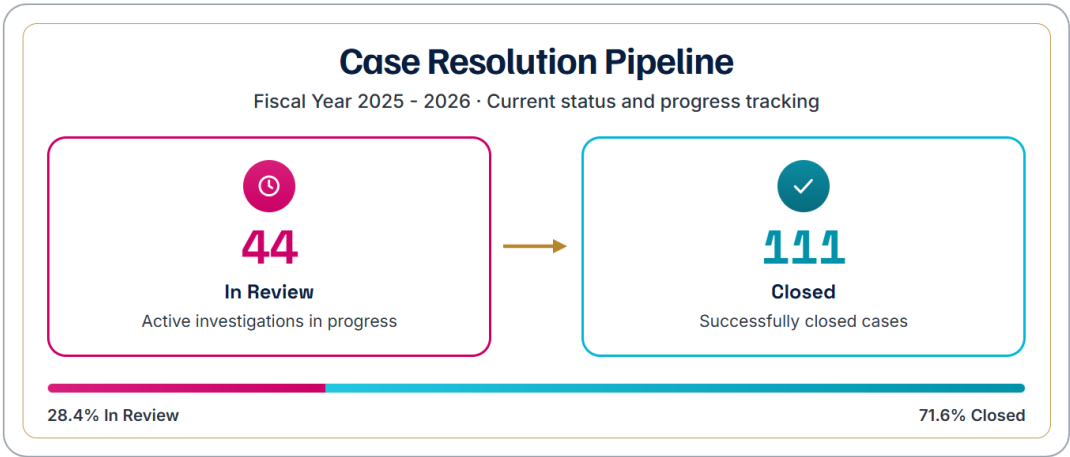
A cornerstone of this effort is the availability of effective reporting mechanisms to identify and address potential misconduct. The Ethical Panther Hotline (EPH) serves as a confidential reporting option for individuals to raise concerns related to compliance concerns, ethical concerns, or suspected wrongdoing. Reports may be submitted via a secure web form or through a dedicated telephone line, ensuring accessibility and anonymity for all users.

To maintain accurate tracking and oversight, reports received through alternative channels—such as email or in-person visits—are entered into the case management system by proxy. This centralized approach supports comprehensive data analysis, timely response, and continuous improvement of the University’s compliance framework.

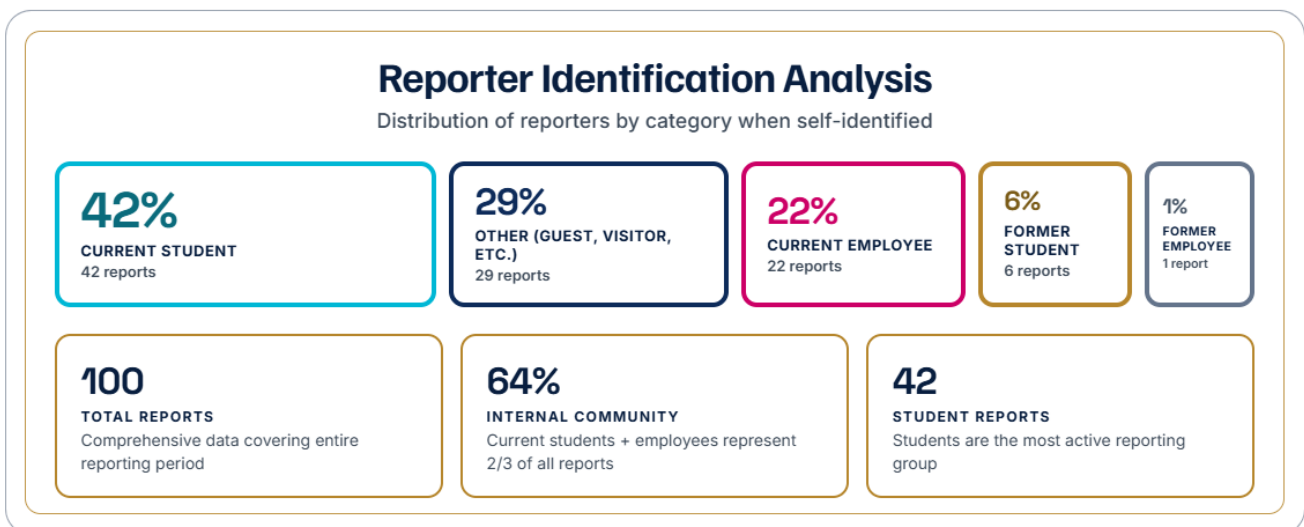
Throughout FY 2025-2026, the Compliance Office provided comprehensive administration and oversight of the Ethical Panther Hotline, managing the intake and tracking of reports, data compilation, trend analysis, and reporting of 155 total reports alleging an ethical concern or misconduct (including 100 new reports during FY 2025-2026). In collaboration with the Office of the Registrar, the Compliance Office also coordinated the resolution and case management of all FERPA-related complaints within the case management system. Additionally, the Compliance Office onboarded a new hotline and case management platform with enhanced functionality that will strengthen case management processes by enabling direct communication with anonymous reporters and allowing investigative units to provide case updates directly within the system.



- The Compliance Office coordinated the triage of reports by the Hotline Reports Review Committee (“Committee”), consisting of the CCO, the 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 ultimate resolution of each report.
- The CCO responded, as appropriate, to identified reporters to confirm that the report had been 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.
- The Compliance Office continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed, including usage of the EPH Case Resolution Form to document resolution by external units who do not have access to the case management system.



- The Compliance Office continued to promote the FIU Ethical Panther Hotline on the Compliance website, the new Export Control website, the Policy Library, the FIU Report a Concern website, and in various communications.
- The Compliance Office tracked reports to measure, determine trends, and assist in carrying out oversight responsibilities (including providing aging information when following up with investigators) related to the Ethical Panther Hotline System.
 - Weekly Ethical Panther Hotline Cases Summary Report (all cases)
 - Ethical Panther Hotline Cases – Open and Closed Totals
 - Ethical Panther Hotline Cases by Investigative Department
 - Ethical Panther Hotline Cases by Investigative Department - Open and Closed Totals
 - Reporting Channels of Ethical Panther Hotline Cases
- Of the 100 new reports received during FY 2025-2026, 30 reporters chose to use the call center, 66 reporters used the web form, and four reports were filed “by proxy” (reported via an alternate means and entered by a Compliance professional). A majority of the Community members using the Ethical Panther Hotline submitted reports anonymously (68%).



Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- The Compliance Office continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- The CCO met regularly with the FERPA Committee to investigate and recommend corrective action to HR (if appropriate) for all reported FERPA violations.
- The CCO worked with the Senior Associate Athletic Director of University Compliance to support compliance with all NCAA regulatory obligations and NIL.
- The CCO worked with the Director of Health Affairs and Privacy Compliance to support compliance with all HIPAA regulatory obligations and respond to reports of breaches.

RISK ASSESSMENT

Educate Risk Owners Regarding Risk Management Principles

- Enterprise Risk Management Consortium: To further enhance FIU's risk intelligence and strategic positioning, the CCO and Senior Director of Compliance joined the State University System (SUS) Enterprise Risk Management Consortium. Participation in this consortium and its in-person meetings enables FIU to remain current on emerging enterprise risks impacting higher education and to collaborate with peer institutions in developing proactive and responsive risk mitigation strategies.
- The Compliance Office continued to meet with the Office of Internal Audit 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.
- The Compliance Office continued to communicate, review and address emerging risks in partnership with the OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.

2025-2026

ANNUAL REPORT



Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: September 17, 2026

To: Members of the Board of Trustees of Florida International University
Jeanette M. Nuñez, University President

From: Vivian Gonzalez, Chief Audit Executive

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

Subject: Annual Report for Fiscal Year 2025-2026

In compliance with Florida Board of Governors (BOG) Regulation 4.002, State University System Chief Audit Executives, the FIU Office of Internal Audit (OIA or “Office”) prepared this annual report to summarize the Office’s activities for the 2025-2026 fiscal year. BOG Regulation 4.002(8) requires the Chief Audit Executive to prepare an annual report by September 30 summarizing the office’s activities for the preceding fiscal year. In addition, BOG Regulation 4.002(6)(d) requires audit plans to be developed based on periodic risk assessments and submitted to the Board of Trustees for approval. The FIU Board of Trustees approved OIA’s Internal Audit Strategy and Audit Plan for Fiscal Year 2027 on June 18, 2026.

During fiscal year 2025-2026, the Office of Internal Audit continued to advance FIU's Experience Impact 2030 Strategic Plan through audits, advisory services, investigations, and follow-up activities that strengthened internal controls, improved business processes, and identified opportunities for more efficient and cost-effective operations. This work was supported by a highly skilled workforce committed to continuous professional development and the ongoing enhancement of its expertise.

We appreciate the support and encouragement you have provided, and the cooperation extended to us by University staff.

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INTRODUCTION

The FIU Office of Internal Audit serves as an independent appraisal function for the University. Our audits of the University's colleges, departments, and programs evaluate financial processes, internal controls, operational efficiencies, and compliance with applicable laws, rules, regulations, and University policies with a view towards ensuring that services are appropriately delivered in the most efficient, effective, and economic manner possible. Our Office is also responsible for investigating allegations of fraud, waste, abuse, or financial mismanagement, and whistle-blower complaints.

Recognizing the need for independence, the Chief Audit Executive (CAE) has direct functional reporting responsibility to the University's Board of Trustees' (BOT) Audit and Compliance Committee. In addition, the audit staff has unrestricted access to all persons, records, systems, and facilities of the University. During fiscal year 2025-2026, our Office did not identify any impairments to independence that affected our ability to perform our responsibilities in accordance with our vision and professional standards.

Vision:

To provide independent, objective assurance and advisory activity designed to add value and improve FIU operations.

Mission:

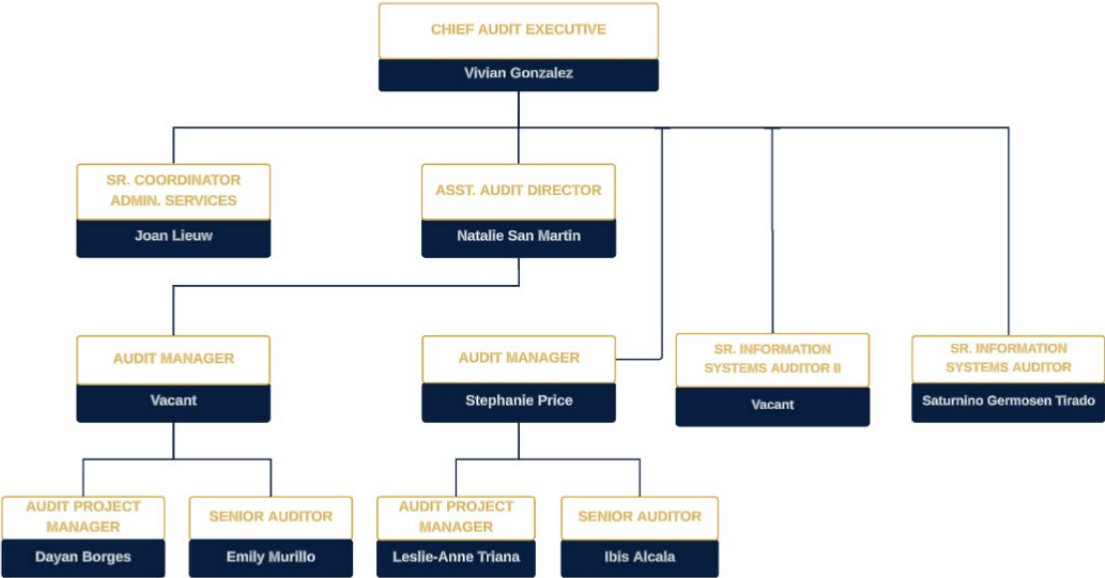
To enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight through a systematic disciplined approach to evaluate and improve the effectiveness of the organization's governance, risk management, and control



To accomplish our work, we prepare a risk-based annual audit plan that is reviewed and approved by the BOT. We perform our audit work in accordance with the *Global Internal Audit Standards* adopted by the Institute of Internal Auditors and any other applicable standards.

ORGANIZATION

The Chief Audit Executive is appointed by the University President, in consultation with the Chair of the Audit and Compliance Committee. The Chief Audit Executive reports functionally to the Board of Trustees through the Audit and Compliance Committee and administratively to the President through the Chief of Staff, who serves as the Committee’s liaison. This reporting relationship promotes independence and ensures adequate consideration of audit findings and planned corrective actions. The OIA staff reports to the Chief Audit Executive as depicted in the organizational chart below.



STAFF PROFESSIONAL DEVELOPMENT

Professional Competencies and Development

The Office is committed to maintaining a highly competent and professional staff. Our internal auditors must be attuned to current practices in internal auditing and must possess the knowledge, technical skills, and other competencies needed to perform their individual responsibilities and to respond to our University clients' needs. Accordingly, we have a mandatory continuing professional development program. As machine learning and artificial intelligence continue to reshape the audit profession, the Office is committed to equipping its staff with the knowledge and skills necessary to effectively leverage and evaluate these emerging technologies through ongoing training and professional development. The Office ensures that all audit staff obtain the approved continuing professional education necessary to maintain their professional certifications and licenses.

In furtherance of this commitment, audit staff participated in professional development opportunities delivered through various training formats. Collectively, OIA staff members completed approximately 420 hours of professional development related to maintaining professional competence and supporting applicable certification requirements.

Professional Association

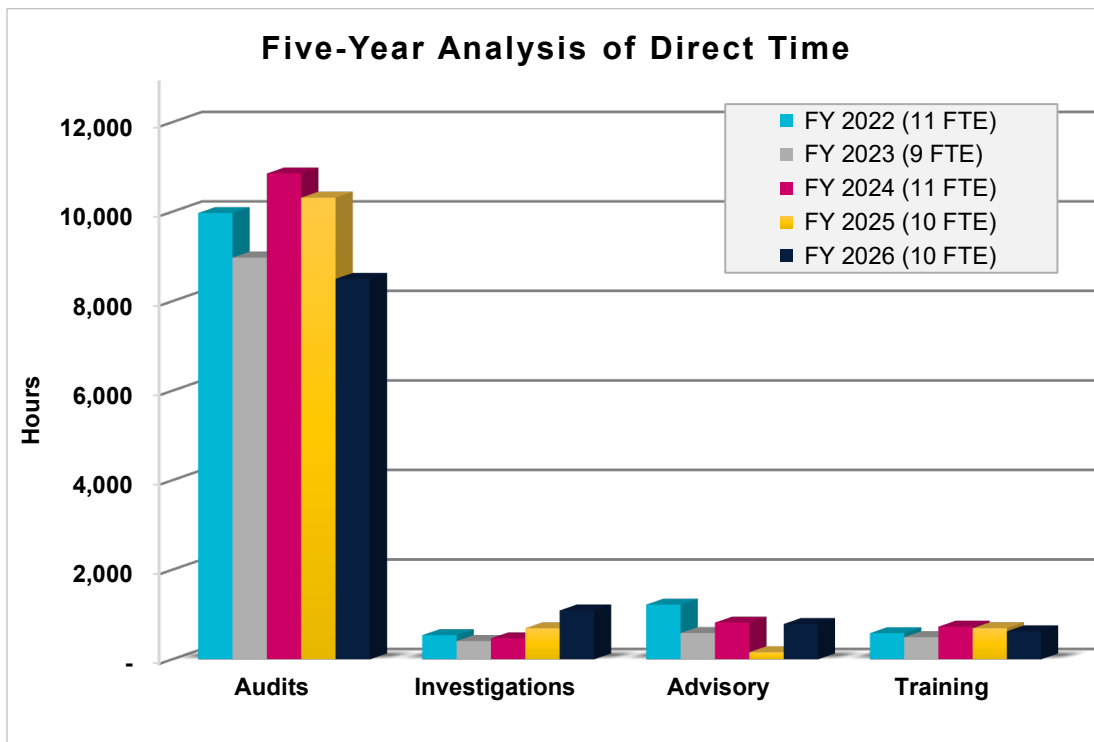
To support professional engagement, ongoing learning, and awareness of emerging industry developments, the Office maintains organizational and individual memberships in the following professional associations:

- The Institute of Internal Auditors
- Association of Certified Fraud Examiners
- Association of College and University Auditors
- Association of Inspectors General
- Association of Local Government Auditors
- Information Systems Audit and Control Association

ANALYSIS OF RESOURCE ALLOCATION

During fiscal year (FY) 2025-2026, OIA prioritized available staff capacity toward direct project work, including audits, investigations, advisory services, continuous auditing, and follow-up activities. Although budgeted staffing reflected 10 FTEs, actual capacity was reduced by extended leave and retirement impacts. After adjusting for these impacts, approximately 60 percent of available staff capacity was devoted to direct project work. While this was below OIA's strategic target of 75 percent, the result reflects the impact of temporary capacity constraints and the Office's need to balance direct project work with administrative responsibilities, professional development, strategic planning, Quality Assurance and Improvement Program activities, complaint intake, and other required operational functions.

The following graph depicts how the OIA's direct staff time was spent during the past five (5) fiscal years:



FY 2022-2025 staffing levels ranged from 9 to 11 audit full-time equivalent employees (FTEs). During this period, staffing was affected by vacancies and periods of FMLA leave, resulting in several employees working less than a full fiscal year.

FY 2026 staffing totaled 10 FTEs; however, two (2) staff members worked less than a full year due to FMLA leave and retirement, resulting in an estimated reduction of approximately 1.5 FTEs in available staffing resources.

AUDIT ACTIVITY

During fiscal year 2025-2026, the OIA issued reports on 13 engagements covering various operational areas of the University. In total, the audits offered 31 recommendations for management's consideration.

Continuous Auditing of Selected Processes for the Five Quarters Between October 1, 2024, through December 31, 2025

As part of OIA's ongoing commitment to evaluating internal controls across the University, we perform continuous audits of selected high-risk processes and transactions. Continuous auditing involves recurring, data-informed reviews designed to identify anomalies, red flags, and opportunities to strengthen compliance with policies and regulations. During FY 2025-2026, OIA issued five (5) continuous audit reports covering transactions initiated or approved between October 1, 2024, and December 31, 2025, depending on the related test objectives.

OIA communicated test results to the appropriate business unit leaders and University staff responsible for oversight of the affected processes. Management either completed corrective actions or developed corrective action plans to address the exceptions noted.

Audit of Research Integrity

We have completed an audit of research integrity for the period of January 1, 2024, through December 31, 2024. The audit assessed the adequacy of the processes within the Office of Research and Economic Development (ORED) for identifying, reporting, and investigating potential violations of research integrity, ensuring alignment with University policies and applicable federal regulations and guidelines. In addition, we reviewed the procedures in place to ensure that research funding is properly processed through ORED.

There were no adverse audit findings. Our audit determined that ORED's internal controls and procedures are designed well and are operating effectively to evaluate and investigate potential violations related to research integrity. Additionally, we confirmed that ORED provides guidance to the University community to ensure research funding is processed through ORED for oversight and management, in accordance with established procedures.

Audit of Performance-Based Funding and Preeminence Data Integrity

In FY 2025-2026, FIU ranked first and received \$73 million of the \$645 million Performance-Based Funding allocation. BOG Regulation 5.001(8) and Florida Statute 1001.706, require an annual audit of the data integrity related to the University's performance-based funding and preeminent metrics. We performed this audit to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support said metrics and to provide an objective basis of support for the University President and the Board of Trustees Chair to affirm the representations made in the Data Integrity Certification status filed with the BOG.

Our audit for the period of September 1, 2024, through August 31, 2025, confirmed that FIU continues to have good process controls for maintaining and reporting performance and preeminent metrics data. Although having no adverse impact on the calculation of the metrics, we offered one (1) recommendation, which management agreed to implement.

Audit of Active Directory Management (Phase 1)

We completed Phase 1 of the Active Directory Management audit for the period of July 1, 2024, through March 31, 2025. Overall, key control activities supporting the secure and effective management of Active Directory were in place. The audit identified opportunities to enhance governance over delegated administrative access, strengthen privileged access controls, improve periodic access and configuration reviews, and reinforce monitoring and recovery practices. We offered ten (10) recommendations, all of which management agreed to implement.

Audit of Jeanne Clery Act Compliance

We 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, the University had well-designed controls that generally operated effectively to support Clery Act compliance and preparation of the *Annual Security and Fire Safety Report*. The audit identified opportunities to further strengthen practices that did not fully align with Clery Act requirements. We offered two (2) recommendations, both of which management agreed to implement.

Audit of COVID-19 Financial Assistance Compliance

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.

ADVISORY ACTIVITY

During the fiscal year, in addition to formal advisory engagements, OIA provided targeted advisory support to University management on select matters involving governance, compliance, risk management, and operational controls. These efforts allowed OIA to provide timely input and control guidance while preserving the Office's independence. Examples of advisory support provided during the year included:

- Draft policy and procedure development review
- Human Resources investigation support
- Risk monitoring and management tool development
- Accounting quality control and compliance support

Examination of Florida International University Department of Parking and Transportation's Compliance with Contract Number HSMV-0059-25

We have completed an examination of Florida International University Department of Parking and Transportation's ("Parking") compliance with Contract Number HSMV-0059-25 ("MOU") as of August 1, 2025. Our examination did not identify any material weaknesses or significant deficiencies regarding the assertions subject to this review. The two (2) deficiencies detected during the examination were deemed to be inconsequential and were fully remediated by Parking's management prior to the completion of our examination fieldwork. Details of these deficiencies and the corresponding corrective actions were communicated in a separate letter to management on August 1, 2025.

Notwithstanding our findings, we concluded that the assertions made by the management of Parking that appropriate internal controls are in place to protect data provided pursuant to the MOU from unauthorized access, distribution, use, modification, or disclosure, and policies and procedures in place during the examination period were approved by a Risk Management IT Security Professional and meet the requirements listed in the MOU, were in accordance with the criteria listed in the MOU, in all material respects.

Examination of Florida International University Department of Parking and Transportation's Compliance with Contract Number HSMV-0035-23

We have completed an examination of the Florida International University Office of Admissions' ("Admissions") compliance with Contract Number HSMV-0035-23 ("Contract") as of August 22, 2025. Our examination identified significant deficiencies regarding the assertions subject to this review. We communicated the four (4) deficiencies detected during the examination to Admissions' management, who corrected the deficiencies prior to the completion of our examination fieldwork and enacted measures to prevent recurrence.

Notwithstanding our findings, we concluded that Admissions management's assertions that appropriate internal controls over personal data are in place to protect the personal data provided pursuant to the Contract from unauthorized access, distribution, use, modification, or disclosure are in accordance with the criteria listed in the Contract, in all material respects, as of August 22, 2025.

Review of the Academic Medical Center Master Affiliation Agreement Between Florida International University and Baptist Health of South Florida

We reviewed the Academic Medical Center Master Affiliation Agreement ("Agreement") between Florida International University and Baptist Health of South Florida (Baptist Health). Our review confirmed that the Agreement was reviewed and approved as to form and legal sufficiency by the Office of the General Counsel as required by University Policy #150.105, *Contracts Review Policy*. While not all controls and resources necessary to fully achieve all the objectives of the Agreement have been initiated at this stage, we found the plans and initiatives outlined in the Agreement have been established and are expected to support the success of the partnership as they are further developed.

This advisory engagement has also provided the Office of Internal Audit with a stronger understanding of the relationship between FIU and Baptist Health, which will aid in the planning and scoping of future audit engagements related to this partnership.

INVESTIGATION ACTIVITY

Our Office is responsible for investigating allegations of fraud, waste, abuse, financial mismanagement, wrongdoing, and any whistle-blower complaints. Accordingly, from time to time, our Office receives and reviews complaints from various sources, including The Chief Inspector General, the Board of Governors' Inspector General, the FIU hotline, University departments, the Division of Human Resources, and directly from a complainant.

During FY 2025-2026, our Office received 47 such complaints. We evaluated all complaints received to determine if they are credible and should either be fully investigated by our Office or referred to an appropriate University staff for follow-up. Generally, complaints that were not deemed credible or did not meet certain criteria were closed without further investigation by our Office.

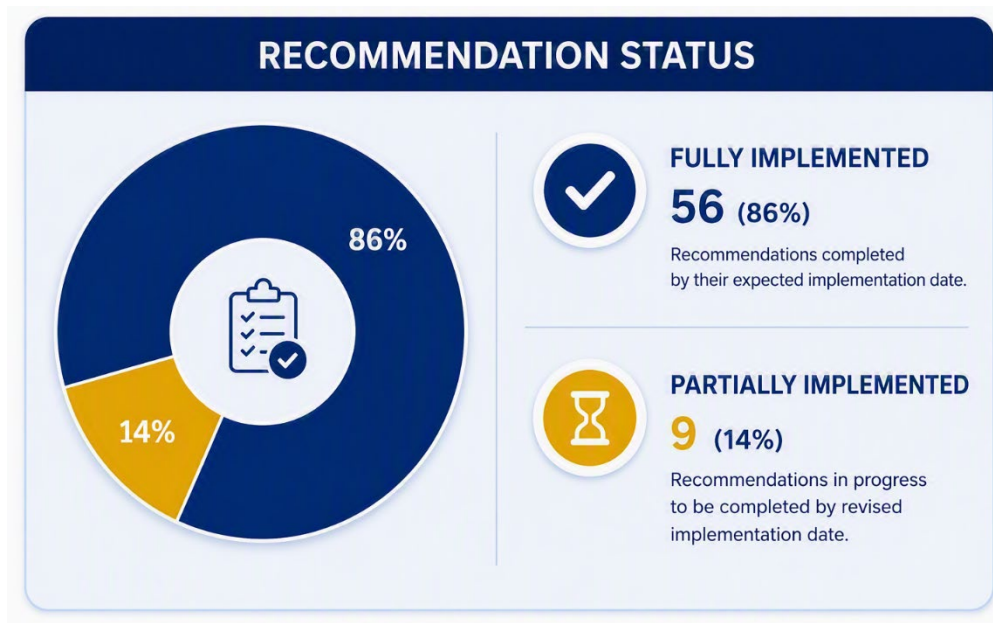
Of the 47 complaints received during FY 2025-2026, we referred or closed out 44 and three (3) remained open as of the end of the fiscal year. Additionally, we closed out two (2) cases that were opened at the end of the prior fiscal year. Investigation activity increased significantly compared to the prior fiscal year, when the Office reviewed 16 complaints. This increase does not, by itself, indicate an increase in substantiated wrongdoing; however, it highlights the importance of maintaining accessible reporting channels and a structured intake, triage, referral, and investigative process. The image below depicts our investigation activity during FY 2025-2026.



AUDIT FOLLOW-UP ACTIVITY

Our Office has a systematic process for following up on outstanding audit recommendations through their implementation. Each month, through the OIA Panther Audit Platform ("Platform"), automatic notifications are sent to the issue-owners of recommendations that are due for implementation. Management provides updates on the status of recommendations, documents corrective actions taken, and uploads supporting evidence to the Platform. We then review and validate the reported status and either concur with or revise the reported status based on our review. Additionally, we report the results of our audit follow-up activity to the University President and Board of Trustees every six (6) months. We believe these efforts have promoted greater accountability from University management.

During FY 2025-2026, 65 recommendations were due for implementation. We concluded that 56 (86 percent) were completed and 9 (14 percent) were partially implemented by their expected implementation date.



OTHER ACTIVITIES

University Anti-Fraud Framework

BOG Regulation 3.003, *Fraud Protection and Detection*, and the University's related regulation *FIU-117 Fraud Protection and Detection* require at least an annual notification to the University's Board of Trustees of the efficacy of the University's anti-fraud framework and any necessary revisions to improve the framework. Based on fraud reporting activity and OIA's related oversight during the fiscal year, the framework appears to be functioning effectively.

In addition, through our periodic and engagement-level risk assessments, we may identify risks faced by the University. Risks that are evaluated as significant, high, or very high are considered for audit coverage either during a planned or current audit. As part of our audit activities, we identify risks, control weaknesses, and opportunities for improvement and provide recommendations to management or, when appropriate, conduct additional investigation. All recommendations issued during FY 2025-2026 were accepted by management. Importantly, management did not reject any risk determinations that we considered unacceptably high, demonstrating a strong commitment to effective governance and risk management.

State University Audit Council

The CAE maintained participation in the State University Audit Council through her attendance at the Council's monthly meeting of fellow State University System CAEs and representatives from the Board of Governors' Office of Inspector General and Director of Compliance. The meetings provided an avenue for discussing the various matters that are of concern to the communities represented by the attendees.

Quality Assurance Improvement Program - Internal Assessment

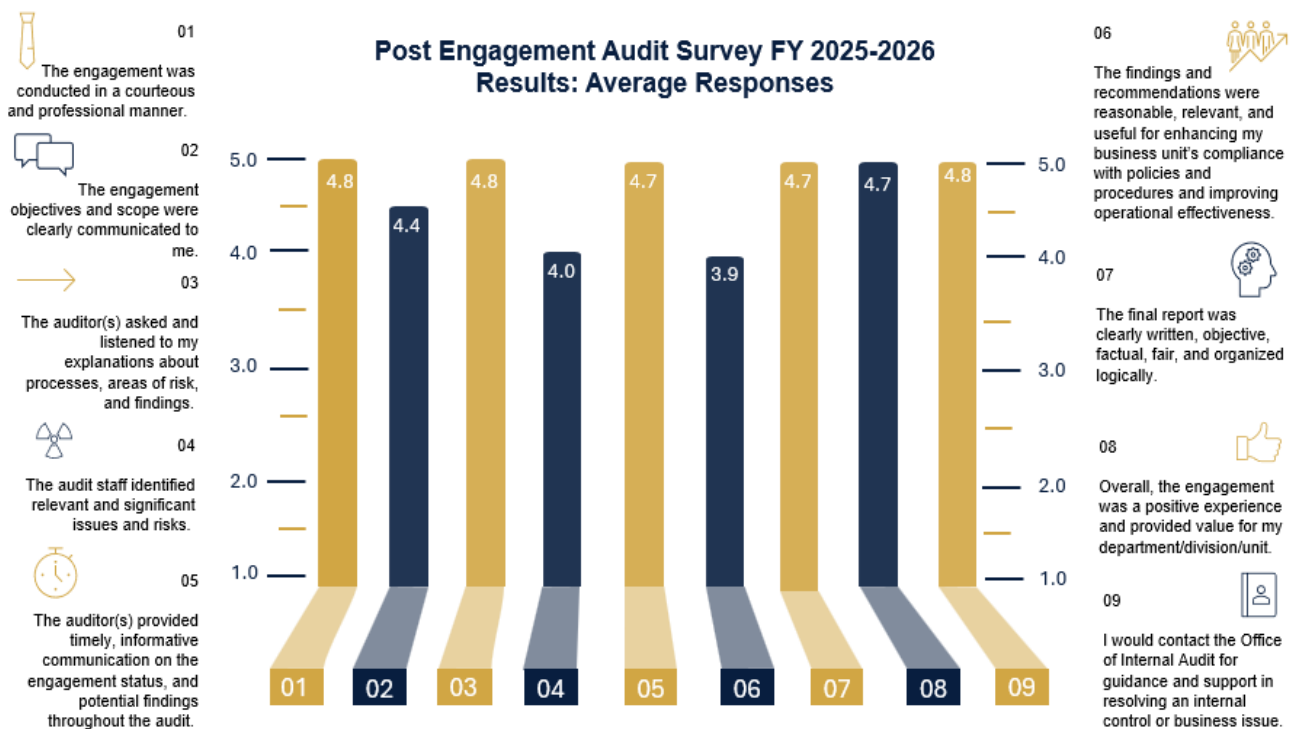
In accordance with The Institute of Internal Auditors' *Global Internal Audit Standards*, OIA completed a periodic internal quality assessment of its internal audit activity as part of its Quality Assurance and Improvement Program (QAIP). The assessment concluded that OIA was in Full Conformance with the standards reviewed, the highest rating available.

The assessment resulted in five (5) recommendations intended to strengthen OIA's strategic focus, resource utilization, consistency, and overall service impact. The Chief Audit Executive has implemented, or is in the process of implementing, corrective actions for all recommendations, and the *OIA Operations Manual* has been updated to reflect relevant QAIP considerations and recent changes to the Standards. OIA also continues to perform ongoing monitoring and is subject to an independent external review every five (5) years; the most recent external QAR was completed in November 2024, with OIA receiving the highest rating available.

Post-Engagement Audit Survey Results

OIA monitors performance through key performance indicators designed to assess service delivery, resource utilization, engagement timeliness, recommendation follow-up, stakeholder satisfaction, and quality assurance results. These measures help the Office evaluate whether its work is completed efficiently, aligned with professional standards, and responsive to University needs.

One important measure is the post-engagement client survey, which provides feedback on the quality, professionalism, and value of OIA's audit services. For FY 2025-2026, OIA received an overall survey rating of 4.5 out of 5.0, reflecting a service level between "agree" and "strongly agree," on average.



AUDIT PLAN

Risk Assessment

The Office utilizes a risk-based approach to develop the annual audit plan approved by the BOT. The CAE conducts an annual risk assessment in consultation with University leadership and the BOT to identify and evaluate risks that could impact the University's strategic objectives, operations, finances, compliance obligations, reputation, and overall control environment.

The risk assessment incorporates information from prior assessments, audit and investigation results, complaints, regulatory requirements, management input, leadership discussions, and emerging risks. As part of this process, management across the University provides updates regarding operational changes, evolving risks, and control environment considerations. The CAE then reassesses risks within the University's risk registry and evaluates newly identified risks based on factors such as materiality, regulatory significance, inherent and residual risk, prior audit coverage, and control effectiveness.

The results of the risk assessment, together with the previously approved 2026-2030 Risk-Based Five-Year Audit Plan, were used to develop the fiscal year 2026-2027 audit plan. The plan also includes recurring audits and reviews required by the Board of Governors, regulatory agencies, contractual obligations, and other compliance requirements.

To maximize audit coverage and resource utilization, OIA prioritizes audits of high and significant risk areas while maintaining appropriate audit presence across the University. Risks not selected for audit coverage are monitored through management oversight, mitigating controls, and, where applicable, the activities of the Office of University Compliance and Integrity.

The BOT approved the fiscal year 2026-2027 audit plan included in the following table, at its June 18, 2026, meeting.

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 and Compliance	Assess whether the procurement card program is effectively governed, monitored, and compliant with University and regulatory requirements.
Human Resources	Hiring, Onboarding and Background Verification	Assess whether hiring and onboarding processes are compliant, consistent, and properly documented.

*Audit required by the BOG.

Audit Plan for Fiscal Year 2027 (Continued)

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.
Proposed New Advisory Services:		
Unit/Department	Area of Focus	Preliminary Objective
Athletics	Athletics Revenue Sharing and 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.
Facilities	Small Trades Services**	Assess controls over vendor selection, oversight and payment controls for small trades services.

**Included in the audit plan in response to management's request.

STRATEGIC PLAN IMPLEMENTATION STATUS

On June 18, 2026, the Board of Trustees approved the Office of Internal Audit's Strategic Plan, providing a roadmap for the continued advancement of the Office and its services. The Plan focuses on strengthening service delivery, developing staff competencies, expanding the use of technology and innovation, and enhancing performance management. While implementation will be ongoing, the Office has already established a strong foundation in many of these areas, including maintaining high stakeholder satisfaction, investing in staff development, leveraging data analytics and continuous auditing, and sustaining conformance with professional standards. The following table summarizes the Office's current status against its strategic performance measures and highlights the goals that will guide future efforts.

OIA Performance Metrics			
Category	Metrics	FY 2026 Status	Future Goal
Service Delivery	Percent completion of annual audit plan	Approximately 60%	75%
	Direct project vs. available hours	Approximately 60%	70%
	End of fieldwork to draft report cycle time	*Baseline to be Established in FY 2027	Reduce over time
	Post-audit engagement survey results	Rating of 4.5 out of 5.0	Maintain 4.5 or above
Talent Development	Percent of certified staff	89%	100%
	Number of certifications/licenses held	Total Certificates Held: 16 Staff with ≥2: 5 of 9 Auditors	2 certifications per Auditor
	Continuing education hours	420 Hours	Total: 360 Hours Annual per Auditor: 40 Hours

OIA Performance Metrics (Continued)			
Category	Metrics	FY 2026 Status	Future Goal
Technology and Innovation	Percent of projects utilizing analytics	*Baseline to be Established in FY 2027	Increase annually
	Continuous auditing processes reviewed	10	15
Performance Management	Advisory services hours vs. direct project hours	Approximately 7%	12%
	Quality assessment results	Full Conformance	Maintain Full Conformance

*Certain strategic performance measures were adopted as part of the Strategic Plan approved in June 2026. Baseline measurements for these metrics will be established during FY 2027 and reported in future annual reports.