



FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

Livestream: <http://webcast.fiu.edu/>

Thursday, February 23, 2023
9:00 AM

Chair: Carlos A. Duart

Members: Deanne Butchey, Natasha Lowell, Cristhofer E. Lugo

AGENDA

1. Call to Order and Chair's Remarks Carlos A. Duart
2. Approval of Minutes Carlos A. Duart
3. Action Item
 - AC1. Performance Based Funding and Emerging Preeminence Metrics Trevor L. Williams
 - A. Audit of Performance Based Funding and Emerging Preminent Metrics Data Integrity
 - B. Performance Based Funding and Emerging Preeminence Status – Data Integrity Certification
4. Discussion Items *(No Action Required)*
 - 4.1 Office of Internal Audit Status Report Trevor L. Williams
 - 4.2 Office of University Compliance and Integrity Quarterly Report Jennifer LaPorta
5. New Business Carlos A. Duart
 - 5.1 Senior Management Discussion of Audit Processes
6. Concluding Remarks and Adjournment Carlos A. Duart

The next Audit and Compliance Committee Meeting is scheduled for June 15, 2023

FIU Board of Trustees Audit and Compliance Committee Meeting

Time: February 23, 2023 9:00 AM - 10:00 AM EST

Location: FIU, Modesto A. Maidique Campus, Graham Center Ballrooms | Livestream: <http://webcast.fiu.edu/>

Section	Agenda Item	Presenter	Page
1.	Call to Order and Chair's Remarks	Carlos A. Duart	
2.	Approval of Minutes	Carlos A. Duart	1
	Minutes: Audit and Compliance Committee meeting, December 6, 2022		2
3.	Action Item		
AC1.	Performance Based Funding and Emerging Preeminence Metrics	Trevor L. Williams	6
A.	Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity		7
B.	Performance Based Funding and Emerging Preeminence Status - Data Integrity Certification		42
4.	Discussion Items <i>(No Action Required)</i>		
4.1	Office of Internal Audit Status Report	Trevor L. Williams	45
4.2	Office of University Compliance and Integrity Quarterly Report	Jennifer LaPorta	60
5.	New Business	Carlos A. Duart	
5.1	Senior Management Discussion of Audit Processes		
6.	Concluding Remarks and Adjournment	Carlos A. Duart	

THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
Audit and Compliance Committee
February 23, 2023

Subject: Approval of Minutes of Meeting held December 6, 2022

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on December 6, 2022, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on December 6, 2022, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, December 6, 2022

Facilitator/Presenter: Carlos A. Duart, *Chair, Audit and Compliance Committee*



Audit and Compliance Committee
December 6, 2022
FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

MINUTES

1. Call to Order and Chair's Remarks

The Florida International University Board of Trustees' Audit and Compliance Committee meeting was called to order by Committee Chair Carlos A. Duarte at 8:37 AM on Tuesday, December 6, 2022.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Carlos A. Duarte, *Chair*; Natasha Lowell; and Cristhofer E. Lugo.

Trustees Carlos Trujillo and Deanne Butchey were excused.

Board Chair Dean C. Colson, Board Vice Chair Roger Tovar, and Trustee Marc D. Sarnoff and University President Kenneth A. Jessell also were in attendance.

Committee Chair Duarte welcomed all Trustees and members of the University administration. He also welcomed the University community and general public accessing the meeting via the University's webcast.

2. Approval of Minutes

Committee Chair Duarte asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on September 22, 2022. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on September 22, 2022.

3. Discussion Items

3.1 Office of Internal Audit Status Report

Chief Audit Executive Trevor L. Williams presented the Office of Internal Audit Status Report and commented on recently completed audits pertaining to student safety – hazing prevention, examination of the Department of Parking, Sustainability, and Transportation's compliance with contract number HSMV 0185-22, Office of Research and Economic Development – research training and policy compliance, and cybersecurity prevention and detection controls – ransomware. He remarked that the audit of student safety as it relates to hazing prevention covered the period January 1, 2021, through December 31, 2021, and subsequent events through August 2022. He indicated that the University adopted an anti-hazing policy as required but the audit noted some instances of noncompliance and opportunities for process improvements to the University's hazing prevention efforts. He pointed out that the audit resulted in 23 recommendations, including:

requiring all student organizations and groups to register with Campus Life and identifying a department or person to centrally manage the University's hazing prevention efforts; developing a records maintenance and retention plan and ensuring proper storage pursuant to FIU Regulation 2501; creating an anti-hazing attestation requirement and agreement form for all members of student organizations and groups and monitoring its completion; ensuring proper dissemination of the anti-hazing policy and that all student organizations and groups include the required information in their bylaws; and revising and expanding the University's hazing prevention education plan.

Mr. Williams commented on the examination of the Department of Parking, Sustainability, and Transportation's compliance with contract number HSMV 0185-22. He explained that the Florida Department of Highway Safety and Motor Vehicles allows the Department of Parking, Sustainability, and Transportation (Parking) electronic access to driver's license and motor vehicle data for the purpose of issuing parking permits and citations. Mr. Williams noted that the examination disclosed deviations in Parking's internal controls subject to this examination, that if not corrected, could diminish the controls' effectiveness in protecting data from unauthorized access, distribution, use, modification, or disclosure. He explained that due to the sensitive nature of the subject matter audited, details related to the specific areas where opportunities for improvement exist have been omitted. He pointed out that the Office of Internal Audit verified that management took corrective actions and applied appropriate examination procedures to ensure that the implementation and effectiveness of the corrective actions taken by Parking prevent recurrence.

Mr. Williams remarked that the audit of the Office of Research and Economic Development (ORED) – research training and policy compliance covered the period July 1, 2021 through June 30, 2022 and subsequent events through October 2022. He pointed out that the audit was conducted to determine if ORED's research-related policies were enacted according to University policy and whether they, along with research-related trainings, are adequate and adhere to applicable federal and state regulations. Mr. Williams stated that the audit found no adverse reportable conditions and concluded that ORED has effective process controls for creating and maintaining research related-policies and ensuring research-related training is adequate and completed timely.

Mr. Williams mentioned that the audit of cybersecurity prevention and detection controls – ransomware covered the period July 1, 2021 through June 30, 2022 and subsequent events through April 2022. He explained that the audit assessed FIU's readiness for preventing and detecting ransomware cyberthreats by applying the National Institute of Standards and Technology (NIST) Cybersecurity Framework. He indicated that the Office of Internal Audit developed a rating system to translate the level of alignment for the five in-scope units with the NIST Cybersecurity Framework. Mr. Williams added that the Office of Internal Audit assessed the collective overall readiness against ransomware with a score of 2.69 out of 3.00, which translates to a state of needing improvement. Mr. Williams stated that for the 45 subcategories comprising the three functional areas of the NIST Cybersecurity Framework audited, identify, protect, and detect, that were applied across the five units in scope, the audit found that all five units maintained a satisfactory cybersecurity posture for 53 percent, or 24 of 45, of the subcategories reviewed. He mentioned that the audit found that for 16 of the 45 subcategories, or 36 percent, there were varying degrees of achievement between satisfactory and needs improvement across the five units. Mr. Williams explained that due to the sensitive nature of the subject matter audited, details related to the specific

areas where opportunities for greater alignment with the Cybersecurity Framework exist have been omitted. He pointed out that the Office of Internal Audit has communicated said details to the appropriate levels of management and that the resulting recommendations have either already been implemented or are in progress toward implementation.

Mr. Williams indicated that there are currently four (4) audits in various stages of completion. He mentioned that any complaints of alleged fraud, waste, abuse, and mismanagement that the Office of Internal Audit has received have been evaluated, investigated, and/or referred to the appropriate University department. He stated that the Office of Internal Audit continues to provide support to University departments and Direct Support Organizations in responding to the Florida State University System Board of Governors' (BOG) monitor of past audit findings from the State of Florida Auditor General and Crowe, LLP. Mr. Williams indicated that the BOG implemented a new process that requires universities' president, chairs of boards of trustees, and chairs of audit and compliance committees to sign an attestation that the Auditor General findings that are violation of law are corrected or being corrected. Mr. Williams pointed out that there are two vacant positions within the Office of Internal Audit.

In response to Trustee Natasha Lowell, Mr. Williams indicated that where there has been a substantiated case of hazing, an organization may lose its standing. Further responding to Trustee Lowell, Interim Vice President for Student Affairs Charlie Andrews stated that in addition to state statutes, FIU has its own process for addressing instances of hazing.

3.2 Office of University Compliance and Integrity Quarterly Report

Chief Compliance and Privacy Officer Jennifer LaPorta presented the University Compliance and Integrity Quarterly Report. She pointed out that, as required by the BOG, FIU's foreign gift and contract report was submitted to the Board of Trustees in July. She added that said report, along with the reports submitted by all State University System (SUS) institutions were audited by the BOG. She noted that there were no findings relating to FIU's report that required the attention of the FIU Board of Trustees. Ms. LaPorta indicated that the BOG continues to work with SUS consortium members to further define guidance relating to said reporting.

Ms. LaPorta commented that 262 visual compliance research reviews were conducted during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes. She commented on assisting stakeholders with developing systems to address the findings and recommendations resulting from the audit on export controls and foreign influence. Ms. LaPorta stated that the Office of Compliance and Integrity is working with the export controls consultant to begin drafting content for the development of the new foreign influence website.

Ms. LaPorta remarked on the design, development, and launch of five (5) compliance policy acknowledgement/training campaigns. She commented on the increased reporting to the FIU Ethical Panther Hotline, noting 37 new reports from the reporting period.

4. New Business

4.1 Office of Internal Audit Discussion of Audit Processes

Committee Chair Duart noted that, as is stipulated in the Audit and Compliance Committee Charter, the Committee must meet with the Office of Internal Audit and senior management, separately, to discuss the audit process. He further noted that because this meeting is conducted in the Sunshine, no one present or accessing the meeting via the webcast was required to exit during the discussion with Mr. Williams. He added that this was strictly voluntary. The Committee met with Mr. Williams. Mr. Williams commented on positive interactions with University leadership and added that he has not encountered instances where units or individuals have been uncooperative with the audit and investigations process. He stated that he continues to have access to the resources and information needed. In terms of the Ethical Panther Hotline, he remarked on the increased number of complaints and the importance of ensuring that the University community understands the conduct and behaviors that are expected. In response to Board Vice Chair Roger Tovar and Committee Chair Duart, Mr. Williams stated that the Office of Internal Audit's Panther Audit Platform has been instrumental in achieving high rates of responsiveness.

5. Concluding Remarks and Adjournment

With no other business, Committee Chair Carlos A. Duart adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Tuesday, December 6, 2022, at 9:21 AM.



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

**Audit of Performance Based Funding and
Emerging Preeminent Metrics Data Integrity
Report No. 22/23-06
February 10, 2023**

Date: February 10, 2023

To: Elizabeth Bejar, Interim Provost, Executive Vice President, and Chief Operating Officer
Hiselgis Perez, Associate Vice President of Office of Analysis and Information Management

From: Trevor L. Williams, Chief Audit Executive



Subject: Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity, Report No. 22/23-06

Beginning in fiscal year 2013-2014, the State University System of Florida Board of Governors (BOG) instituted a performance-based funding program predicated on 10 performance metrics used to evaluate Florida's public universities. For fiscal year 2022-2023, the Florida Legislature and Governor allocated \$560 million in performance-based awards, of which FIU received \$66.8 million for being ranked third. Additionally, in 2019, FIU received the designation of an emerging preeminent state research university by the authority of Florida Statute 1001.7065, and that designation continues to date.

Pursuant to BOG Regulation 5.001(8) and Florida Statute 1001.706, we have completed an audit of the University's performance-based funding and emerging preeminent metrics. The primary objectives of our audit were to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the Performance Based Funding and Emerging Preeminent Metrics and to provide an objective basis of support for the University President and the Board of Trustees Chair to sign the representations made in the *Data Integrity Certification* for Performance-based Funding and Emerging-preeminence status that will be submitted to the Board of Trustees and filed with the BOG by March 1, 2023.

Our audit confirmed that FIU continues to have good process controls for maintaining and reporting performance metrics data. Overall, the system continues to function in a reliable manner, in all material respects. However, although having no adverse impact on the calculation of the metrics tested, we identified gaps that if appropriately addressed by management, will enhance the process. We offered five recommendations to address the issues identified during the audit. Management has agreed to implement all recommendations offered. Additionally, we noted two other conditions, which were determined not to be sufficiently significant or material to the scope of the audit as they related to some ancillary University processes that could also benefit from process improvements thereto and have communicated them to management in a separate letter dated February 10, 2023, for their consideration and follow-up.

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

Attachment

C: FIU Board of Trustees

Kenneth A. Jessell, University President

Aime Martinez, Interim Chief Financial Officer and Vice President for Finance and Administration

Javier I. Marques, Vice President for Operations and Safety and Chief of Staff, Office of the President

Robert Grillo, Vice President, Information Technology; Chief Information Officer

Kevin Coughlin, Vice President, Enrollment Management & Services; Vice Provost, FIU Virtual Campus

Brigette Cram, Interim Vice President for Innovative Education and Student Success

TABLE OF CONTENTS

	<u>Page</u>
EXECUTIVE SUMMARY	1
OBJECTIVES, SCOPE, AND METHODOLOGY	3
BACKGROUND	6
OVERALL ASSESSMENT OF INTERNAL CONTROLS	11
OBSERVATIONS AND RECOMMENDATIONS	12
Areas Within the Scope of the Audit Tested Without Exception:	12
Data Accuracy Testing - Performance Based Funding Metrics 1 and 2	12
Metric 1 – Percent of Bachelor's Graduates Enrolled or Employed (Earning \$30,000+) One Year After Graduation	12
Metric 2 – Median Wages of Bachelor’s Graduates Employed Full-time One Year After Graduation	12
Data Accuracy Testing - Emerging Preeminent Metrics	13
Metric 2 – Public University National Ranking	13
Metric 7 – Total Amount R&D Expenditures in Non-Health Sciences	13
Metric 9 – Patents Awarded (Over a 3-year period)	14
Data File Submissions and Resubmissions	15
Data File Submissions	15
Data File Resubmissions	15
Review of University Initiatives	18
Areas Within the Scope of the Audit Tested With Exception:	19
1. Data Accuracy Testing - Performance Based Funding Metric 3 – Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours	19

2. Data Systems General Controls 22

 PantherSoft Access Controls..... 22

 PantherSoft Audit Logs..... 23

APPENDIX I – IN-SCOPE BOG DATA ELEMENTS 26

APPENDIX II – COMPLEXITY RATINGS LEGEND..... 28

APPENDIX III – OIA CONTACT AND STAFF ACKNOWLEDGMENT 29

EXECUTIVE SUMMARY

Introduction

Beginning in fiscal year 2013-2014, the State University System of Florida Board of Governors (BOG) instituted a performance based funding program predicated on 10 performance metrics used to evaluate Florida's public universities. For fiscal year 2022-2023, FIU ranked number three and received \$66.8 million of the \$560 million distributed by the Florida Legislature and Governor. Furthermore, in 2019, the University achieved sufficient preeminent metrics to receive the designation of an emerging preeminent state research university and that designation continues to date.

What We Did


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

What We Concluded

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

- We found one instance where an unallowable course was used towards a student's degree. All no-count course repeat attempts should be identified and not used as hours towards the student's degree.
- We noted certain student fee waiver categories were not reported to the BOG. Additionally, we noted instances where student fee waivers were not timely applied to student accounts and thus were not captured and reported to the BOG. All allowable student fee waivers must be captured and reported to the BOG within the SIF Fee Waivers Table.
- We found 6 of 40 employees with write access to eight critical fields identified in the Mapping of Elements who did not require such level of access. Functional units should periodically review access to PantherSoft fields that AIM has identified as critical to the calculation of the metric data.
- We reviewed the Mapping of Elements document for metrics 1, 2, and 3 and found that two of the eight fields selected were not being audited. Additionally, we found that 11 of 23 fields tested had audit logging turned on but the records were blank. It is important to ensure that audit logging is enabled and functioning properly to monitor for any potential unauthorized actions.

The reportable conditions found and the background giving rise to the foregoing recommendations are detailed in the Observations and Recommendations section beginning on page 12 of this report. We have also included the mitigation plans management has proposed in response to our observations and recommendations, along with their implementation dates and complexity ratings. Furthermore, we found other conditions, which were determined not to be sufficiently significant or material to the scope of the audit as they related to some ancillary University processes that could also benefit from process improvements thereto and have communicated them to management in a separate letter dated February 10, 2023, for their consideration and follow-up.



OBJECTIVES, SCOPE, AND METHODOLOGY

Pursuant to the State University System (SUS) of Florida Board of Governors Regulation 5.001(8) and Florida Statute 1001.706, we have completed an audit of the data integrity and processes utilized in the University’s Performance Based Funding (PBF or “Funding Metrics”) and Emerging Preeminent Metrics. Our audit entailed an examination of data files submitted to the BOG between September 1, 2021, and August 31, 2022. The primary objectives of our audit were to:

- (a) Determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the BOG that support the Performance Based Funding and Emerging Preeminent Metrics; and
- (b) Provide an objective basis of support for FIU Board of Trustees Chair and the University President to sign the representations made in the *Data Integrity Certification*, which will be submitted to the Board of Trustees and filed with the BOG by March 1, 2023.

Our audit was conducted in conformance with the *International Standards for the Professional Practice of Internal Auditing* promulgated by The Institute of Internal Auditors and *IS Audit and Assurance Standards* issued by ISACA, and included an examination of the supporting records, systems, and processes and the performance of such other auditing procedures, as we considered necessary under the circumstances.

This is our ninth audit of the Performance Based Funding Metrics since it became effective in 2014. During our first-year audit, we performed data accuracy testing on all 10 metrics as requested by the BOG. In subsequent years’ audits, since we have consistently deemed internal controls satisfactory, we have taken a risk-based approach and have limited our data accuracy testing to specific metrics and followed up on any prior year recommendations. Our choice of metrics to audit was based on distinct factors: audit risk, changes to the metric, and the time elapsed since the metric was last audited. Prior to this audit, we have audited each of the 10 metrics at least twice, with metrics 4 through 10 tested three or more times. Depicted in the following table are the metrics audited by year.

Audit Coverage of PBF Metrics			
Audit FY	Metrics Tested	Comment	
1.	2014-15	1-10	First year; test of all metrics required by BOG
2.	2015-16	6, 7, 8, & 10	
3.	2016-17	1, 2, 4, & 5	
4.	2017-18	3 & 9	First year of the revised Metric 3
5.	2018-19	4 & 5	First year of the revised Metric 4
6.	2019-20	7 & 10	
7.	2020-21	6, 8, & 9	
8.	2021-22	4, 5, 9, & 10	First year of the revised Metrics 9 and 10
9.	2022-23	1, 2, & 3	

While there were no prior year audit findings stemming from our data accuracy testing, for this year’s audit, we determined to test Metrics 1, 2, and 3, which have only been audited twice.

The three PBF metrics tested were as follows:

- Metric 1 – Percent of Bachelor's Graduates Enrolled or Employed (Earning \$30,000+) One Year After Graduation
- Metric 2 – Median Wages of Bachelor’s Graduates Employed Full-time One Year After Graduation
- Metric 3 – Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours

We identified the main data files and tables related to the calculations of the three PBF metrics under review, as follows:

Related Data Files and Tables in Calculations of Metrics	
Data Files	Tables
Degrees Awarded (SIFD)	<ul style="list-style-type: none"> • Degrees Awarded • Person Demographic
Student Instruction (SIF)	<ul style="list-style-type: none"> • Person Demographic • Fee Waivers • Courses Taken • Enrollment
Hours to Degree (HTD)	<ul style="list-style-type: none"> • Courses to Degree
Student Financial Aid (SFA)	<ul style="list-style-type: none"> • Financial Aid Awards

Management provided us with the in-scope data elements for each metric subject to our audit testing (see Appendix I – In-scope BOG Data Elements on page 26), which we confirmed with staff at the BOG's Office of Data & Analytics (ODA).

The objective of our testing was to validate that the data submitted was unabridged and identical to the data contained in PantherSoft, the University’s system of record. However, in certain circumstances as described within the individual metrics accuracy testing, we may have further validated the integrity of the data contained in PantherSoft. During the audit, we:

- Updated our understanding of the data flow process for all the relevant data files from the transactional level to their submission to the BOG;
- Performed an analysis of the *Annual AIM* (Office of Analysis and Information Management) *Review*. This review includes an assessment of audit logs, system access controls, and user privileges within PantherSoft and the State University Database System (SUDS);
- Interviewed key personnel, including AIM employees, functional unit leads, and those responsible for developing and maintaining the information systems;
- Reviewed BOG data definitions and methodology and meeting notes from the relevant groups within the BOG and FIU to identify changes to the BOG Funding Metrics;

- Observed current practices and processing techniques;
- Tested the accuracy of the data files for three of the 10 performance based funding metrics and three of the 10 emerging preeminent metrics achieved and submitted to the BOG as of August 31, 2022.

Sample sizes and elements selected for testing were determined on a judgmental basis applying a non-statistical sampling methodology.

We conducted our audit planning and fieldwork from August 2022 to January 2023. In fiscal year 2021-2022, we issued the report *Audit of Performance Based Funding and Emerging Preeminence Metrics Data Integrity*, (Report No. 21/22-03), dated February 10, 2022. That audit report offered four recommendations requiring follow-up which management implemented, and we validated during our audit.

BACKGROUND

The Florida Board of Governors has broad governance responsibilities affecting administrative and budgetary matters for Florida’s 12 public universities. Beginning in fiscal year 2013-2014, the BOG instituted a performance-based funding program, which is predicated on 10 performance metrics used to evaluate the universities on a range of indicators, including graduation and retention rates, job placement, and access rate, among others. Two of the 10 performance metrics are “choice metrics”—one selected by the BOG and one selected by each university’s Board of Trustees. These metrics were chosen after reviewing over 40 metrics identified in the Universities’ Work Plans but are subject to change yearly. The 10 metrics pertaining to Florida International University are depicted in the following table.

FIU’s Performance Based Funding Metrics			
1.	Percent of Bachelor's Graduates Enrolled or Employed (Earning \$30,000+) One Year After Graduation	6.	Bachelor's Degrees Awarded in Areas of Strategic Emphasis
2.	Median Wages of Bachelor’s Graduates Employed Full-time One Year After Graduation	7.	University Access Rate (Percent of Undergraduates with a Pell Grant)
3.	Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours	8.	Graduate Degrees Awarded in Areas of Strategic Emphasis
4.	Four-Year FTIC (Full-time, First-Time-In-College) Graduation Rate	9a.	BOG Choice – Two-Year Graduation Rate for Florida College System Associate in Arts Transfer Students
		9b.	BOG Choice – Six-Year Graduation Rate for Students who are Awarded a Pell Grant in their First Year
5.	Academic Progress Rate (2 nd Year Retention with GPA above 2.0)	10.	Board of Trustees’ Choice – Number of Post-Doctoral Appointees

In 2016, the Florida Legislature passed, and the Governor signed into law the Board of Governors’ Performance-Based Funding Model, now codified into the Florida Statutes under Section 1001.66, *Florida College System Performance-Based Incentive*.

The BOG’s model has four guiding principles:

1. Use metrics that align with the SUS Strategic Plan goals
2. Reward Excellence or Improvement
3. Have a few clear, simple metrics
4. Acknowledge the unique mission of the different institutions

The Performance Funding Program also has four key components:

1. Institutions are evaluated and receive a numeric score for either Excellence or Improvement relating to each metric.
2. Data is based on one-year data.
3. The benchmarks for Excellence were based on the Board of Governors' 2025 System Strategic Plan goals and analysis of relevant data trends, whereas the benchmarks for Improvement were decided after reviewing data trends for each metric.
4. The Florida Legislature and Governor determine the amount of new state funding and the proportional amount of institutional funding that would come from each university's recurring state-base appropriation.

The following table summarizes the performance funds allocated for the fiscal year 2022-2023 using the results of the performance metrics from fiscal year 2021-2022, wherein FIU ranked third with 91 points.

Florida Board of Governors Performance Funding Allocation, 2022-2023¹				
	Normalized Score	Institutional Investment Allocation	Maximum State Investment Allocation *	Total Performance Funding Allocation
FAMU	72	\$14,012,282	\$12,587,304	\$26,599,586
FAU	80	22,548,831	20,255,729	42,804,560
FGCU	71	12,720,719	11,427,087	24,147,806
FIU	91	35,168,400	31,591,953	66,760,353
FL Poly	66	4,748,742	4,265,819	9,014,561
FSU	90	46,481,148	41,754,252	88,235,400
NCF	66	4,040,914	3,629,973	7,670,887
UCF	88	36,004,365	32,342,904	68,347,269
UF	93	57,004,493	51,207,425	108,211,918
UNF	78	14,269,586	12,818,442	27,088,028
USF	92	37,993,870	34,130,087	72,123,957
UWF	81	10,006,650	8,989,025	18,995,675
Totals		\$295,000,000	\$265,000,000	\$560,000,000

*Top 3 institutions (including ties) receive 100% of their allocation of state investment. Universities with a score the same or higher as the previous year receive 100% of their allocation of the state investment. If a university's score decreases for 2 consecutive years, the university may receive up to 100% of their allocation of the state investment after presenting/completing a student success plan. **Source: BOG**

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

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

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

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

In 2019, Florida International University achieved sufficient preeminent metrics to qualify for designation as an emerging preeminent state research university by the authority of Florida Statute 1001.7065, and that designation continues to date. Emerging Preeminent status is achieved upon meeting a minimum of 6 of the 12 metrics, while Preeminent status requires meeting 11 of the 12 metrics. The following table lists the 12 preeminent metrics and highlights in **bold type** the 10 metrics the University met, specifically metrics 1, 2, 3, 5, 6, 7, 8, 9, 10, and 11.

FIU's Emerging Preeminent Metrics			
1.	Average GPA and SAT Score for Incoming Freshman in Fall Term	7.	Total Amount R&D Expenditures in Non-Health Sciences
2.	Public University National Ranking	8.	National Ranking in Research Expenditures
3.	Freshman Retention Rate (Full-Time, First-Time-In-College)	9.	Patents Awarded (over a 3-year period)
4.	Four-Year Graduation Rate (Full-Time, First-Time-In-College)	10.	Doctoral Degrees Awarded Annually
5.	National Academy Memberships	11.	Number of Post-Doctoral Appointees
6.	Total Annual Research Expenditures (Science & Engineering only)	12.	Endowment Size

Organization

AIM consists of the Office of Institutional Research (IR) and the Office of Retention & Graduation Success. One of the goals of AIM is to provide the University community with convenient and timely access to information needed for planning, data driven decision-making, and to respond to data requests from external parties. IR is currently responsible for:

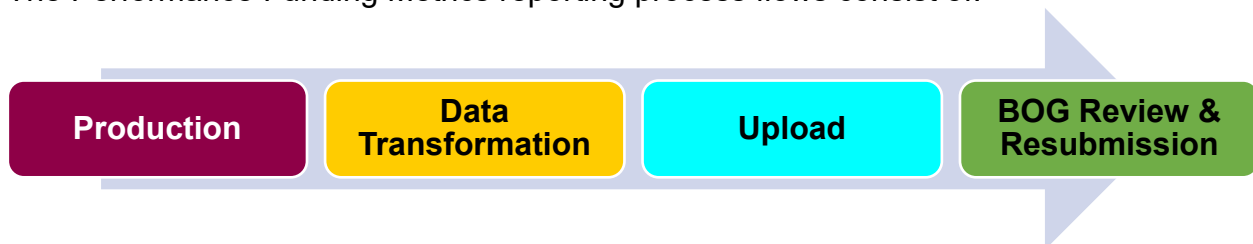
- Faculty Perception of Administrators
- Assisting with the online system used to credential faculty
- Academic Program Inventory
- Assignment of Classification of Instructional Program codes to courses and certificate programs

IR has been the official source of FIU's statistics, providing statistical information to support decision-making processes within all academic and administrative units at FIU, and preparing reports and files for submission to the BOG and other agencies. IR is also responsible for data administration, enrollment planning, and strategic planning.

The Office of Retention & Graduation Success identifies barriers to student success and works to eliminate those barriers. This Office helps to carry out the Graduation Success Initiative, primarily by providing "Major Maps" and alerts for students and academic advisors, and information and analyses to departments and decision-makers.

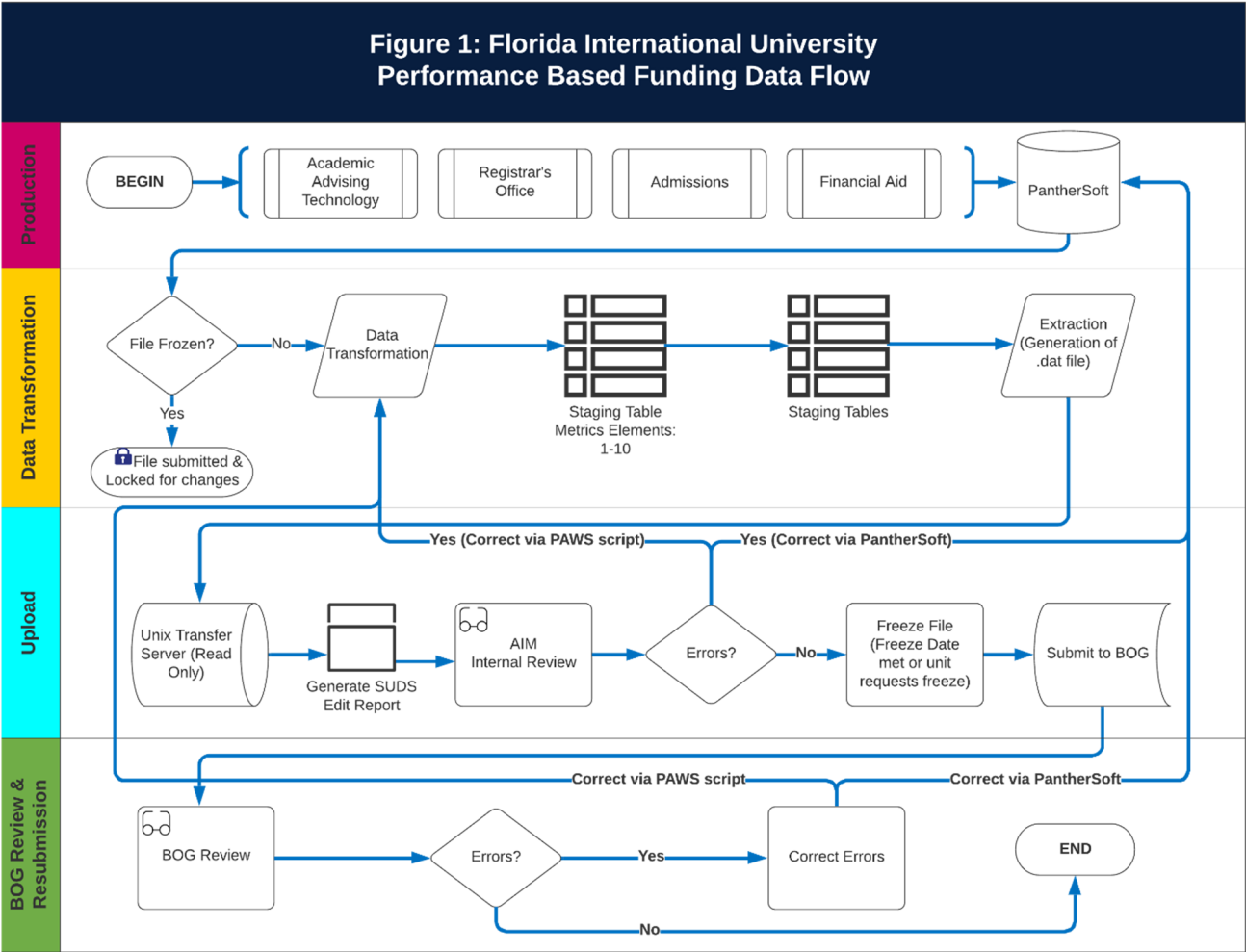
The Associate Vice President of AIM, who is also the University's Data Administrator, reports directly to the Interim Provost and is responsible for gathering data from all applicable units, preparing the data to meet BOG data definitions and requirements, and submitting the data to the BOG.

The Performance Funding Metrics reporting process flows consist of:



AIM and the Division of Technology Enterprise/Applications Solutions ("DoIT PantherSoft") work collaboratively to translate the production data, which is sent to staging tables, where dedicated developers perform data element calculations that are based on BOG guidelines and definitions. Once the calculations are completed, the data is formatted into text files and moved to an Upload folder. Users then log into SUDS and depending on their roles, they either upload, validate, or submit the data to the BOG. The DoIT PantherSoft team assists with the entire consolidation and upload process.

The figure below illustrates how data is captured, analyzed, stored, and distributed to the BOG through SUDS and the information system controls in place.



OVERALL ASSESSMENT OF INTERNAL CONTROLS

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

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

OBSERVATIONS AND RECOMMENDATIONS

Areas Within the Scope of the Audit Tested Without Exception:

Data Accuracy Testing - Performance Based Funding Metrics 1 and 2

The BOG generated the data for Metrics 1 and 2 from the SIF and SIFD files the University submitted and other external data related to employment. We excluded a review of the external data from the scope of this audit.

Metric 1, Percent of Bachelor's Graduates Enrolled or Employed (Earning \$30,000+) One Year After Graduation, is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$30,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes: non-Florida data from all states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions.

Metric 2, Median Wages of Bachelor's Graduates Employed Full-time - One Year After Graduation, is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico.

To verify the data in the SIF file submitted to the BOG was accurate, we judgmentally selected a sample of 30 students from the Spring 2022 Person Demographic Table and verified that the data submitted to the BOG agrees with the data found in the students' records in PantherSoft. We verified the five elements relevant to Metrics 1 and 2 and found no exceptions.

Likewise, to verify the data submitted in the SIFD file, we judgmentally selected a sample of 30 students for testing from the Fall 2021 Degrees Awarded Table and a sample of two students from the Person Demographic Table. We verified the information related to the nine elements that are relevant to Metrics 1 and 2 without exception.

Conclusion

Our testing of the SIF and SIFD files found no differences between the information submitted to the BOG and the data contained in PantherSoft as it related to the elements that are relevant to Metrics 1 and 2.

Data Accuracy Testing - Emerging Preeminent Metrics

In 2022, the University achieved 10 of the 12 Preeminence metrics, once again earning its Emerging Preeminent designation. We selected 3 of the 10 metrics met for testing as follows:

- Metric 2 – National University Rankings
- Metric 7 – Total Amount Research and Development (R&D) Expenditures in Non-Health Sciences
- Metric 9 – Patents Awarded

In October 2020, the BOG issued the *Preeminent Metrics Methodology Document*, which we used in our testing.

We tested the accuracy of the data used for the three metrics by obtaining the respective University files and reviewing them against the data provided to the respective organizations associated with each metric, that is, the National Science Foundation (NSF) and the United States Patent and Trademark Office (USPTO). In addition, where applicable, we agreed the information to the data in PantherSoft.

Metric 2 – Public University National Ranking

A top-50 ranking on at least two well-known and highly respected national public university rankings, including, but not limited to, the U.S. News and World Report rankings, reflecting national preeminence, using most recent rankings.

Based on the BOG approved list of publications, we found that the University was listed in the top-50 national public university ranking in two of the publications.

Metric 7 – Total Annual R&D Expenditures in Non-Health Sciences

Total annual Science & Engineering research expenditures in diversified non-medical sciences of \$150 million or more.

Once a year, the ODA staff analyzes each institution's response to the National Science Foundation's annual Higher Education Research and Development survey that is submitted to the BOG via the Data Request System. ODA staff add the total federal and non-federal medical sciences and then subtract that sum from the Science and Engineering (S&E) total that is calculated for Preeminent Metric 6. The results of ODA's research are reviewed and approved by Institutional Data Administrators before being included in the Accountability Plans.

To test the accuracy of the data related to research expenditures for S&E in non-medical sciences, we reconciled the research expenditures data received from ODA with the data reported by the NSF, without exception. The NSF website reported research expenditures totaling \$200 million. We further grouped the data by cost center and tested 20 cost centers, totaling \$10,893,876, to ensure the expenditures were: (1) related to S&E

research, (2) a non-medical expense, and (3) in agreement with the amount reported in PantherSoft Financials. Our testing found no exceptions.

Metric 9 - Patents Awarded (Over a 3-year Period)

One hundred or more total patents awarded by the United States Patent and Trademark Office for the most recent 3-year period.

Once a year, the BOG ODA staff searches the online database for the USPTO for all utility patents awarded during the most recent 3-year period. We obtained the listing of patents from management for the years 2019 through 2021, which totaled 186, and reconciled it with the patents resulting from a query provided by the BOG, which resulted in 184 patents. The difference was considered immaterial, and the total patents awarded in either case exceeded the required minimum of 100 patents awarded during the most recent 3-year period.

Conclusion

Our testing of the Emerging Preeminent metrics found the data reported to be accurate and consistent with the definitions and methodologies outlined in the BOG's *Preeminent Metrics Methodology Document*.

Data File Submissions and Resubmissions

Data File Submissions

To ensure the timely submission of data, AIM used the due date schedule provided by the BOG in SUDS to keep track of the files due for submission and their due dates. AIM also maintains a schedule for each file to be submitted, which includes meeting dates with the functional unit leads, file freeze date, file due date, and actions (deliverables) for each date on the schedule. We used data received directly from the BOG ODA in addition to data provided by AIM to review the timeliness of actual submittals.

The following table reflects the original due dates and original submission dates of all relevant Performance Based Funding Metrics files during the audit period. All files were submitted by the BOG due date:

File		Period	Original Due Date	Original Submission Date
ADM	Admissions	Summer 2021	09/10/21	09/10/21
SIF	Student Instruction	Summer 2021	09/28/21	09/27/21
SIFD	Degrees Awarded	Summer 2021	10/01/21	10/01/21
SFA	Student Financial Aid	Annual 2021	10/08/21	10/08/21
ADM	Admissions	Fall 2021	10/15/21	10/15/21
HTD	Hours to Degree*	Annual 2021	11/12/21	11/12/21
SIF	Student Instruction	Fall 2021	01/14/22	01/14/22
SIFD	Degrees Awarded	Fall 2021	01/21/22	01/21/22
RET	Retention	Annual 2021	02/01/22	02/01/22
ADM	Admissions*	Spring 2022	03/11/22	03/11/22
SIF	Student Instruction	Spring 2022	06/10/22	06/10/22
SIFD	Degrees Awarded	Spring 2022	06/24/22	06/22/22

* The indicated file was subsequently resubmitted and is reviewed below.

Data File Resubmissions

To determine the frequency of the resubmissions, we reviewed a list provided by the BOG staff for all files submitted pertaining to the 10 PBF metrics. The University submitted 12 files with due dates that were within our audit period of September 1, 2021, through August 31, 2022, of which two files required resubmission (both files were resubmitted twice). In the instances observed, the BOG staff requested the resubmission of the HTD and ADM files by reopening the SUDS system for resubmission.

The following tables describe the two files resubmitted and AIM's reason for the resubmissions.

Resubmission File - Hours to Degree (HTD)				
Period	Original Due Date	Original Submission Date	Resubmission Date #1	Resubmission Date #2
Annual 2021	11/12/2021	11/12/2021	12/9/2021	01/5/2022
<p>The HTD file required two resubmissions. In both instances, explanations, which had been accepted in previous years via e-mail, were no longer acceptable and resubmission was required.</p> <p>AIM Reason for Resubmission #1: The first resubmission addressed the catalog hours. There are a number of degree programs approved by the BOG whose catalog hours (hours required for the degree) are more than 120. However, in recent years, the BOG along with FIU have worked on reducing the number of such lengthy programs. As a result, we have students pursuing the same degree/major/6-digit CIP but their requirements differ. The BOG uses 6-digit CIP to identify the degree program. Upon working with the HTD file, the catalog hours are set to the allowable maximum level. Once the HTD file is run, there are students who generate an error on DiagCode 0140 - Hours Used to Degree is less than 100% of the Catalog Hours to Degree. The error captures students who are deemed to have insufficient hours towards their degree. Each case is then reviewed by the Panther Degree Audit (PDA) office staff. Further review indicated that the students are in a program which only requires 120 credits. In previous submissions, we would provide the explanation. However, in the last cycle, the BOG indicated that instead, we should simply report that such student(s) catalog hours are 120. Our business process remains the same in that the PDA staff reviews the cases and those whose programs are 120 hours are then updated via a script.</p> <p>AIM Reason for Resubmission #2: The second resubmission addresses credits that “appear” to have been completed after the degree was formally awarded. There is an edit DiagCode 0517 - The Term Identifier of the term when the course was taken cannot be greater than the Term Degree Granted – which captures courses/test credits completed after the degree is awarded. In many instances, students were completing test credits after a term was officially over, but the degree had not been officially conferred. Then once the degree was formally awarded, the degree date was less than the test date; thus, it made it seem as if a student was completing degree requirements after graduation. If a test was taken after completion of our FIU term, then our program logic was automatically assigning the subsequent semester as the term header (i.e., Term taken/completed). We had multiple discussions and sought guidance from the BOG on this issue. Based on the information received during our Zoom calls with the BOG, our program logic was updated so that as long as the test/credit is completed before the first day of classes of the subsequent term, then the term header is listed for the previous term. Also, the Registrar’s Office has been more forceful and is not allowing departmental exceptions that do not meet the established dates.</p>				

Resubmission File - Admissions (ADM)				
Period	Original Due Date	Original Submission Date	Resubmission Date #1	Resubmission Date #2
Spring 2022	03/11/2022	03/11/2022	03/16/2022	03/24/2022
<p>AIM Reason for Resubmissions: The BOG brought to our attention a problem in the SSNs being reported in our submission. This initial discovery led to identifying three issues: 1) Invalid SSNs, 2) Different students sharing the same SSN, and 3) Same students with two University IDs ("PID"s). All three issues continue to be addressed with each submission. Effective in the new reporting cycle, the BOG has also included in their software SSNs deemed questionable and would generate an error in the submission. Also, every submission has a report (DUPLICATE_UNIV_ID_RPT - Flags duplicate UNIV_ID records.) which attempts to capture students with the same PID. Our technical team also generated a query which attempts to capture any cases that may fall under any of the three scenarios (PS Reporting: FIU_BOG_ID_DUPS_1). Cases are shared with our Admissions contact to figure out and resolve the issue. They are also working with the development team and seeking other measures to minimize this issue. Unfortunately, students forget their PIDs during the application process and the way the PS system is currently setup, it will give them a new PID. Also, Dual Enroll students are not required to provide an SSN so when they apply as degree seeking students and provide the SSN the system may assign them a new PID. This is an on-going project.</p>				

The Data Administrator has acknowledged that although their goal is to prevent any resubmissions, they are needed in cases where inconsistencies in data are detected by either University or BOG staff after the file has been submitted. According to the Data Administrator, a common reason for not detecting an error before submission is that some inconsistencies only arise when the data is cross validated among multiple files, which can only be accomplished by the BOG.

Conclusion

Our review disclosed that the process used by the Data Administrator provides reasonable assurance that complete, accurate, and timely submissions occurred. Notwithstanding the slight increase in the number of resubmittals, the reasons for the resubmissions continue to be addressed by the Data Administrator. As a result, programming changes have been implemented, while others are addressed on an ongoing basis. Therefore, we noted no reportable material weaknesses or significant control deficiencies related to data file submissions or resubmissions.

Review of University Initiatives

We obtained the following list of the University initiatives that are meant to bring FIU's operations and practices in line with the SUS Strategic Plan goals to determine if any initiative was purposely made to inflate performance goals.

- Implemented Educational and General revenue reallocation model.
- Implemented faculty reallocation model for academic units.
- Provided greater access to on-demand analytics relevant to the metrics.
- Leveraged student level graduation benchmarking to inform outreach interventions.
- Integration of career and academic advising.
- Strategic enrollment planning via Noel Levitz.
- Created an Office of Scholarships and Academic Program Partners to support all colleges in their efforts to apply foundation scholarship funds to student success and enrollment goals.
- Expanded merit scholarship opportunities and initiated two new scholarships "Jumpstart FIU" and "Panther Achievement Award".
- Implemented centralized coordination and local deployment for student recruitment efforts.
- Expanded centralized retention, graduation, and student success outreach.
- Utilized graduation and retention predictive models to inform student success outreach and strategy.
- Implemented efforts to reduce course scheduling-related barriers to student progression to graduation.
- Scheduled regular meetings with college leadership to discuss their student success goals, areas of opportunity, and strategies for improvement.

Conclusion

Our review disclosed that none of the initiatives provided appear to have been made for the purposes of artificially inflating performance goals.

Areas Within the Scope of the Audit Tested With Exception:

1. Data Accuracy Testing - Performance Based Funding Metric 3 - Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours

The data for Metric 3 is generated by the BOG from the HTD, SIF, and SFA files submitted by the University.

Metric 3, Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours, this metric compares the average sticker price and the average gift aid amount. The sticker price includes: (1) tuition and fees for resident undergraduates; (2) books and supplies (we use a proxy as calculated by the College Board); and (3) the average number of credit hours attempted by students who were admitted as an FTIC student who graduated with a bachelor's degree from a program that requires only 120 credit hours. The gift aid amount includes: (1) financial aid (grants, scholarships, waivers and third-party payments) provided to resident undergraduate students during the most recent academic year; (2) the total number of credit hours for those resident undergraduates. The average gift aid award per credit hour was multiplied by 120 and compared to the sticker price.

We obtained the annual 2020-2021 HTD Courses to Degree File and judgmentally selected a sample of 20 students. We tested the accuracy of the six data elements used for Metric 3 by comparing the data in the HTD file to the student's unofficial transcript. We noted one (5%) instance where a native no-count course repeat attempt was incorrectly marked as "D" (hours used towards the degree) resulting in an unallowable course being used towards the student's degree. Management noted this error was the result of an uncommon timing issue that is not captured by an automated Repeat Checking Process.

Our testing also uncovered four (20%) instances related to the recording of "lump-sum" credits to student records maintained in PantherSoft and their course system code ("O" – other SUS institution) and course grouping code ("A" – academic course) that are inconsequential to the metric calculation. Nevertheless, we have communicated these matters to management in a separate letter dated February 10, 2023, for their consideration and follow-up.

In addition, we tested the accuracy of the nine elements used in Metric 3's methodology from the SIF file's Fee Waivers, Courses Taken, and Enrollment Tables. We obtained the Fall 2021 SIF Fee Waivers Table and judgmentally selected a sample of 25 undergraduate resident students who received fee waivers totaling \$40,757 during the selected term. We agreed the waivers reported for each selected student to PantherSoft Campus Solutions and noted the following exceptions:

- Two (8%) of the selected students had waivers totaling \$5,756 that were coded to the incorrect waiver exemption type, but otherwise the waivers were reported to the BOG.

- 14 (56%) of the selected students received fee waivers for lab and course, athletic, distance learning, health, parking, and/or photo ID fee waivers totaling \$4,289 that were not reported to the BOG.
- Three (12%) of the selected students had waivers totaling \$355 that were not reported to the BOG due to the waivers being applied to student accounts after the file was submitted to the BOG.

Notwithstanding the fact that the observations above would have positively impacted FIU's metric calculation on a metric the University is currently achieving the maximum score of 10, all fees waived in accordance with Florida BOG Regulation 7.008, *Waivers and Exemptions of Tuition and Fees*, should be reported to the BOG on the SIF Fee Waivers Table.

Using the same selection of 25 undergraduate resident students, we agreed the data in the Fall 2021 SIF Enrollment and Courses Taken Tables for the five relevant elements to the information in PantherSoft and found no exceptions.

Lastly, Metric 3 utilizes the SFA file in the metric's methodology. To verify the data submitted in the SFA file is accurate, we selected a sample of 25 students from the 2020-2021 Financial Aid Awards Table and determined if the data provided to the BOG for the three relevant elements was the same as the data contained in PantherSoft. We found one (4%) instance where two stipends totaling \$3,555 were awarded to a student and were not included in the SFA file. The stipends were awarded between January 2022 and June 2022, after the Financial Aid Awards Table was submitted to the BOG in October 2021. Management noted the timing difference was due to the stipends being awarded based on the student's last active term within the period that students were eligible for funds as permitted by the American Rescue Plan Act of 2021, also called the COVID-19 Stimulus Package signed into law on March 11, 2021. In the selected student's case, the student's last active term was Spring 2021. As a result, the two stipends were not reported to the BOG in the original applicable submission and the files were not resubmitted. Since we found that the stipend application deadline was subsequent to the due date of the file submission, the University would not have been able to include this data at the time the file was submitted. As such, we determined this was not an exception that would have inflated the metric score for the University, as the inclusion of the stipends above would have only benefited FIU's metric calculation, which as noted earlier, the University is currently achieving the maximum score of 10.

Conclusion

Our testing of the HTD Courses to Degree Table noted an unallowable course being used towards a student's degree and our testing of the SIF Fee Waivers Table found student fee waivers that were either not properly identified or not captured and thus, not reported. Based on such, we determined that the controls related to Metric 3's data accuracy could be enhanced.

Recommendations

The Office of the Provost in coordination with Analysis and Information Management should:

- | | |
|-----|--|
| 1.1 | Ensure all no-count course repeat attempts are properly identified and are not coded as hours used towards the degree. |
|-----|--|

The Office of Analysis and Information Management should:

- | | |
|-----|--|
| 1.2 | Ensure all fees waived are captured and properly reported to the BOG on the SIF Fee Waivers Table. |
|-----|--|

Management Response/Action Plan

1.1 AIM and the PantherSoft Team have agreed to perform the following steps:

1. Initiate/kick-off the HTD review process in Spring to include prior Summer and Fall terms.
2. Run Batch Audit Type HTD for each graduation term to be included in HTD submission in PSAPRD. Spring degrees will be run after degrees file is submitted in mid-Summer.
3. Generate internal Moxie report for each graduation term that will contain courses that appear to be "repeats" but do not have the "repeat" indicator in PS. The report will contain courses in the student's history regardless of Enrollment Term Career level; in other words, across careers.
4. Review report and address/correct the issue.
5. Re-generate report as needed and prior to official HTD submission in November.

Implementation date: October 16, 2023

Complexity rating: 3 - Complex

1.2 AIM and the PantherSoft Team have agreed to perform the following steps:

1. Request list of current active waivers reported and not reported to the BOG.
2. Generate reports of waivers as requested by AIM.
3. Identify and initiate contact with functional units/members who must be involved in waiver review process to address recommendation.
4. Discuss recommendation, reach out to other SUS data administrators and BOG, seek BOG guidance, and determine appropriate implementation. Ultimate implementation may cause a system change and multiple item types would need to be created.
5. After implementation, generate a report of waivers not reported to the BOG within PS tools reported for each term.
6. Resolve, as needed, in the event any waivers come up in the report.

Implementation date: September 1, 2023

Complexity rating: 3 – Complex

2. Data Systems General Controls

PantherSoft Access Controls

Granting user access to PantherSoft based on the principle of least privilege reduces the risk of unauthorized input or modification of data used for metric calculations. We collaborated with the PantherSoft Security Team and the functional units to evaluate the permissions of personnel with access to critical PantherSoft fields used to compute the metric values in scope. To ensure that the principle of least privilege was followed for the users with write (edit) access to the fields, we randomly selected 8 of 26 critical fields identified in the *PantherSoft to BOG Mapping of Elements*. We then selected a group of 40 employees at random from the functional areas below to determine if their access to the fields was appropriate:

- Admissions
- Financial Aid
- Admission Systems and Data Support
- Registrars
- OneStop
- International Admissions
- VP Enrollment Services Administration
- Transfer and Transition Services
- Office of Analysis and Information Management
- FIU Online
- College of Law

Our review of the user permissions determined that most of the users with write access to fields we tested required the level of access observed. However, we found that 6 of the 40 users (15%) required an adjustment of permissions. Upon examination, the user permissions were subsequently revoked.

AIM continues to perform an annual review of user write access to critical PantherSoft fields. As part of a prior audit recommendation, AIM updated their review process during the audit period to now begin their analysis by generating a list of users with write access to the PantherSoft fields rather than relying on a pre-defined list of users. AIM then evaluates each user on the list for red flags arising because of the user either being a temporary employee or belonging to a unit that may not be affiliated with the metric data process. The functional units are then contacted to verify that the access is needed as part of the employee's duties.

We believe that the AIM review is an effective control that can assist in mitigating the risk of unauthorized users having write access to the PantherSoft fields. However, control gaps exist in the review process at the functional unit level that may result in permanent/full-time staff being unaccounted for, such as the six users identified above. To strengthen the review process, we believe that the functional units should have a larger role in ensuring that their respective employees have the appropriate level of access. The functional units are better equipped to know their personnel and can perform more frequent reviews of access over time.

PantherSoft Audit Logs

Audit log capabilities in the PantherSoft production environment, as appropriate, increases the effectiveness of detection controls to help the data administrator mitigate the risks of least privilege access, lack of segregation of duties, and unauthorized activities.

The PantherSoft Security Team has developed queries that allow functional unit leads and AIM to identify actions that have been taken in relevant fields. AIM uses these queries to review audit logs when conducting their annual review. Users with the appropriate privileges can also define custom queries to access the data. The queries access audit log data that is stored in separate immutable tables in PantherSoft. Any actions taken on a field that has the audit flag enabled will be captured in the tables.

We reviewed the *PantherSoft to BOG Mapping of Elements* document to identify critical fields used for metrics 1, 2, and 3, and selected eight unique PantherSoft fields to determine if audit log data was being captured. Of the eight fields, two were not being audited but could potentially be audited.

We also examined 23 fields that had audit logs established as part of the prior year's audit recommendation. We found that 11 of the fields had audit logging enabled but the records were blank. This error likely occurred due to either an Oracle software update resetting the audit flag for the fields or a secondary process responsible for writing data to the logs failing to execute. We believe that the functional units could assist in detecting any issues with logs as they would be better equipped to perform more frequent reviews of actions to the data directly handled by their area and have the requisite job knowledge to understand any modifications that appear within the logs. It is important to ensure that audit logging is enabled and functioning properly to monitor for any potential unauthorized actions.

Recommendations

The Office of the Provost in coordination with Analysis and Information Management should:	
2.1	Ensure that access to PantherSoft fields that AIM has identified as critical to the calculation of the metric data is reviewed periodically by the functional units that manage the related data.
2.2	Work with the functional units to develop a process to periodically review audit logs for activity that has been established, through issue profile modeling, as peculiar and/or anomalous for the impacted field.

PantherSoft Security should:	
2.3	Develop a process to verify that audit flags are enabled upon Oracle updates.

Management Response/Action Plan

- 2.1 The Office of the Provost and AIM have agreed to have the following steps performed:
1. PantherSoft Security, AIM, and functional units will collaborate on the development of a metric data field inventory by 05/30/2023.
 2. PantherSoft Security will provide Division of Enrollment Management Services (EMS) directors with the results of a query that identifies all staff that have update (write) access to any field in the metric data inventory by 05/30/2023. PantherSoft Security will run these queries in October, February, and June of each year.
 3. EMS Directors will review position descriptions and actual roles for all team members who have update (write) access three times a year (ostensibly in October, February, and June). Via a systemized documentation process, EMS Directors will review team members' access and record decision concerning access levels. EMS directors will test supporting infrastructure by 07/30/2023.
 4. When the reviewer concludes that update (write) access is no longer warranted, the director submits access change request to PantherSoft Security. EMS directors will test supporting infrastructure by 07/30/2023.
 5. Testing and full implementation of this process will be completed by 10/30/2023.

Implementation date: October 30, 2023

Complexity rating: 3 - Complex

- 2.2 The Office of the Provost and AIM have agreed to have the following steps performed:
1. PantherSoft Security, AIM, and functional units will collaborate on the development of a metric data field inventory by 05/30/2023.
 2. With consideration of impact on PantherSoft performance and stability, PantherSoft Security will verify that all fields in inventory are auditable by 08/30/2023 (so long as adding audit indicators does not have adverse impact on PS performance).
 3. As the primary data owners, the University Registrar, Director of Financial Aid, Director of Admissions Operations, and Director of Student Financial Services and Systems will submit specifications for a set of queries through which they can review anomalous updates to values for all fields included in the inventory by 11/30/2023.
 4. Data owners identified in item three will review the results of the queries also identified in item three twice each calendar year. Via a systemized documentation process, PantherSoft Security will support data owners in their efforts to record results of each audit query review by 01/30/2024.

Implementation date: January 30, 2024

Complexity rating: 3 - Complex

- 2.3 During any application update/upgrade by the vendor or by PantherSoft resulting in audit flags being disabled, the PantherSoft Team will implement a process/procedure to review, re-configure and enable audit flags in order to continue to log data changes associated with fields identified as impactful to Performance Based Funding by AIM or other purposes.

Implementation date: April 1, 2023

Complexity rating: 2 - Moderate

APPENDIX I – IN-SCOPE BOG DATA ELEMENTS



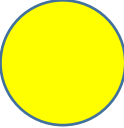



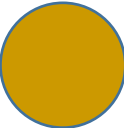

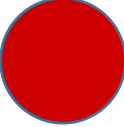
No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission
1	Percent of Bachelor's Graduates Enrolled or Employed (\$30,000) One Year After Graduation	This metric is based on the percentage of a graduating class of bachelor's degree recipients who are enrolled or employed (earning at least \$30,000) somewhere in the United States. Students who do not have valid social security numbers and are not found enrolled are excluded. This data now includes: non-Florida data from all states and districts, including the District of Columbia and Puerto Rico; and military enlistment as reported by the institutions.	Submission: SIFD Table: Degrees Awarded Elements: 01081 – Degree – Level Granted 01412 – Term Degree Granted 02001 – Reporting Timeframe 01029 – Person Identification Number Submission: SIFD* Table: Person Demographic Elements: 01091 – Person Name First 01092 – Person Name Middle 01033 – Person Name Last 02016 – Person Name Suffix 01024 – Date of Birth Submission: SIF Table: Person Demographic Elements: 01091 – Person Name First 01092 – Person Name Middle 01033 – Person Name Last 02016 – Person Name Suffix 01024 – Date of Birth	Summer 2021 Fall 2021 Spring 2022 Summer 2022
2	Median Wages of Bachelor's Graduates Employed Fulltime One Year After Graduation	This metric is based on annualized Unemployment Insurance (UI) wage data from the fourth fiscal quarter after graduation for bachelor's recipients. This data does not include individuals who are self-employed, employed by the military, those without a valid social security number, or making less than minimum wage. This data now includes non-Florida data from all states and districts, including the District of Columbia and Puerto Rico.	Same as No. 1 above.	Summer 2021 Fall 2021 Spring 2022 Summer 2022
3	Cost to the Student Net Tuition and Fees for Resident Undergraduates per 120 Credit Hours	This metric compares the average sticker price and the average gift aid amount. The sticker price includes: (1) tuition and fees for resident undergraduates; (2) books and supplies (we use a proxy as calculated by the College Board); and (3) the average number of credit hours attempted by students who were admitted as an FTIC student who graduated with a bachelor's degree from a program that requires only 120 credit hours. The gift aid amount includes: (1) financial aid (grants, scholarships, waivers and third-party payments) provided to resident undergraduate students during the most recent academic year; (2) the total number of credit hours for those resident undergraduates. The average gift aid award per credit hour was multiplied by 120 and compared to the sticker price.	Submission: HTD Table: Courses to Degree Elements: 01484 – Course System Code 01485 – Course Grouping Code 01489 – Credit Hour Usage Indicator 01459 – Section Credit (Credit Hours) 02065 – Excess Hours Exclusion 02001 – Reporting Time Frame Submission: SFA Table: Financial Aid Awards Elements: 01253 – Financial Aid Award Program Identifier 02040 - Award Payment Term 02037 – Term Amount Submission: SIF Table: Fee Waivers Elements: 01109 – Waiver Exempt Type 01401 – Term Amount 02041 – Demo Time Frame	Annual 2021- 2022 Annual 2020- 2021 Summer 2021 Fall 2021 Spring 2022

No.	Metric	Definition	Submission/Table/Element Information	Relevant Submission
			Table: Courses Taken Elements: 01103 – Student Section Funding Code ² 02041 – Demo Time Frame 01097 – Student Section Credit Table: Enrollment Elements: 02041 – Demo Time Frame 01106 – Fee Classification – Residency (F, R, T) 01060 – Student's Classification Level (L, U)	

Definition Source: State University Database System (SUDS).

² Testing for this element was not performed. Upon review of the metric's methodology, it was noted that "All credit hours, regardless of the course budget entity, are included. The only exception is for courses which are taught at the institution reporting the credit but are funded through another SUS institution" which is not applicable to FIU.

APPENDIX II – COMPLEXITY RATINGS LEGEND

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

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

APPENDIX III – OIA CONTACT AND STAFF ACKNOWLEDGMENT:

OIA contact:

Joan Liew 305-348-2107 or jliew@fiu.edu

Contributors to the report:

In addition to the contact named above, the following staff contributed to this audit in the designated roles:

Leslie-Anne Triana (auditor in-charge);
Henley Louis-Pierre (IT auditor in-charge);
Stephanie Price (supervisor and reviewer); and
Manuel Sanchez (independent reviewer).

Definition of Internal Auditing

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.



Data Integrity Certification

March 2023

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

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

Applicable Board of Governors Regulations and Florida Statutes: Regulations 1.001(3)(f), 3.007, and 5.001; Sections 1.001.706, 1001.7065, and 1001.92, Florida Statutes

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

Once completed and signed, convert the document to a PDF and ensure it is ADA compliant. Then submit it via the Chief Audit Executives Reports System (CAERS) by the close of business on March 1, 2023.

University Name: Florida International University

Data Integrity Certification Representations:

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

Data Integrity Certification, March 2023

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

Exceptions to Note: None

Data Integrity Certification, March 2023

Data Integrity Certification Representations, Signatures:

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

Certification: _____
University President

Date: _____

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

Certification: _____
University Board of Trustees Chair

Date: _____



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

Office of Internal Audit Status Report




BOARD OF TRUSTEES

February 23, 2023



Office of Internal Audit

Date: February 23, 2023
To: Board of Trustees Audit and Compliance Committee Members
From: Trevor L. Williams, Chief Audit Executive 
Subject: OFFICE OF INTERNAL AUDIT STATUS REPORT

I am pleased to provide you with our quarterly update on the status of our Office’s activities since our last update to the Board of Trustees Audit and Compliance Committee on December 6, 2022.

Projects Completed

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

This is an annual audit that we performed to determine whether the processes established by the University ensure the completeness, accuracy, and timeliness of data submissions to the State University System of Florida Board of Governors (BOG) that support the Performance Based Funding and Emerging Preeminent Metrics. For the fiscal year 2022-2023, FIU received the third highest score of 91 points and received approximately \$67 million in performance-based funding. The Office of Analysis and Information Management (AIM) is responsible for data collection and submission for Performance Based Funding and Emerging Preeminent Metrics purposes.

The audit concluded that the University continues to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continues to function in a reliable manner. Nevertheless, although having no material adverse impact on the calculation of the metrics tested, we identified three specific areas for enhancing the controls over the process. Specifically, verification of course and waiver exemption codes is needed to ensure they are accurately reported; steps are

needed to ensure that all fee waivers granted for the applicable calculation period are reported to the BOG; an effective protocol for reviewing user account access to identify conflicting access should be developed, and procedures to ensure that audit log of all auditable fields are enabled and monitored are warranted.

The Chair of the Board of Trustees and the University President must certify the integrity of the performance based funding and emerging preeminent data, and they use this audit as a basis for that certification.

Work in Progress

The following ongoing audits are in various stages of completion:

<u>Ongoing Audits</u>	
Audits	Status
Robert Stempel College of Public Health and Social Work	Drafting Report
CASE Operational, Financial, and IT Controls	Fieldwork in Progress
Facilities Deferred Maintenance and Inspections	Fieldwork in Progress
Data Breach of Protected Information	Planning
Food Network Channel South Beach Wine and Food Festival	Planning
Continuous Auditing of Selected Processes	Ongoing

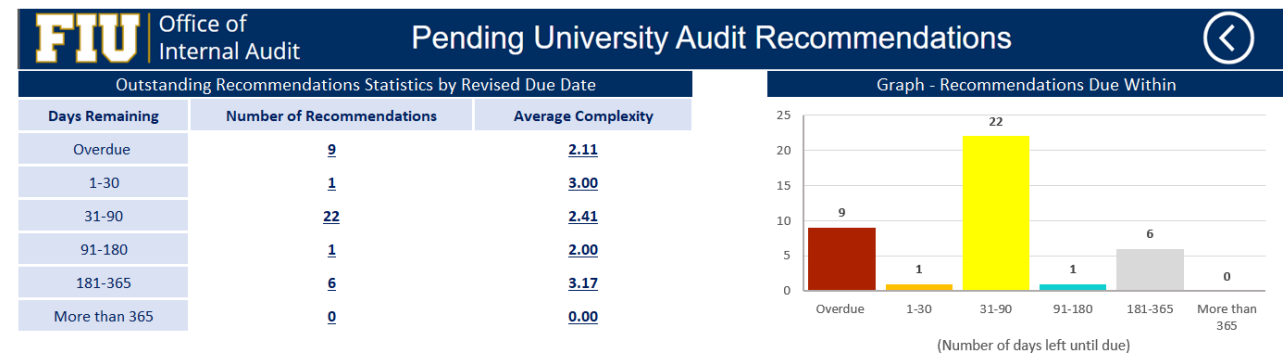
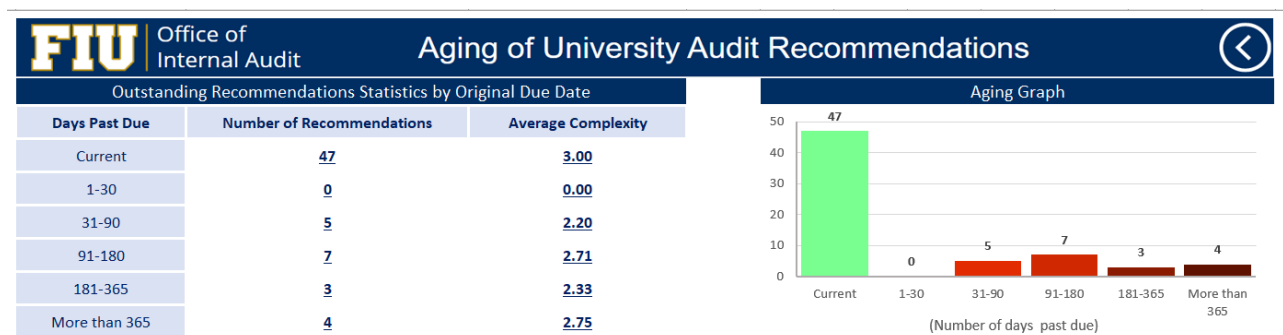
Prior Audit Recommendations Follow-Up Status Report

Since June 1, 2020, University management has been able to utilize the OIA Panther Audit Platform to update and report the status of prior audit recommendations. Upon receiving the submission from management on the Platform, OIA staff performed a substantive examination of the accompanying documentation or revised process to validate the status of the recommendation as reported by management. The outcome from our auditing efforts leads to either acceptance or re-characterization of the reported status.

Since our last report to the Committee on management’s progress towards completing past audit recommendations, there were 48 recommendations due for implementation through December 31, 2022. Based on the work performed, we have concluded that 30 of said recommendations (62 percent) were completed, 10 (21 percent) were partially implemented,

and 8 (17 percent) were not implemented by their expected due date. Management has provided expected completion dates for all recommendations that were not completed. (See table and revised plans of action to complete the outstanding recommendations along with due dates on the following pages.) We thank management for their cooperation and encourage continued improvement.

The following graphs display an aging of outstanding audit recommendations as of December 31, 2022, as reflected in the Platform, indicating the number of days delayed for those recommendations past due and the number of days remaining before due for implementation for recommendations with a revised due date.



AUDIT RECOMMENDATIONS FOLLOW-UP 8/1/2022-12/31/2022

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented	Not Implemented
Export Control and Selected Foreign Influence Compliance	6	6		
FERPA Compliance	2	2		
Healthcare Affiliated Agreements for Student Placement/Rotation	2	2		
Performance Based Funding and Emerging Preeminent Metrics Data Integrity - 2022	3	3		
Review of Expense Report	1	1		
Review of Financial Internal Controls for University Support Organizations	5	5		
Admissions Policy Compliance	3	2		1
Conflict of Interest and Related Party Transactions	7		4	3
Cybersecurity Prevention & Detection Controls - Ransomware	9	3	4	2
Media Sanitization Guidelines and Controls	2	1	1	
Student Safety- Hazing Prevention	8	5	1	2
Totals	48	30	10	8
Percentages	100%	62%	21%	17%

MANAGEMENT RESPONSES TO OUTSTANDING AUDIT RECOMMENDATIONS WITH REVISED TARGET DATES

Admissions Policy Compliance (June 23, 2022)

1. Audit Issue: **EDI Manual Overrides** (Recommendation #4.1)

Recommendation:

Develop a quality control process to review each override change to EDI data for accuracy, proper documentation of rationale, and support for the change.

Action Plan to Complete:

Pending UTS assistance for this project. Once they have completed the CommonApp project, they will assist with implementing this fix. On January 5, 2023, we conferred with ASDS, who will begin implementing fix as the CommonApp project slows down and is now near completion.

Original Target Date: September 1, 2022

New Target Date: February 1, 2023

Conflict of Interest and Related Party Transactions (March 7, 2022)

1. Audit Issue: **Potential Undisclosed Outside Activities** (Recommendation #1.1)

Recommendation:

Human Resources should contact the 153 identified employees, understand why they did not disclose, and request they disclose any confirmed outside activities and evaluate if permissible.

Action Plan to Complete:

Human Resources has begun to contact the 153 identified employees to determine why they did not disclose and request they disclose any confirmed outside activities if the activity requires disclosure.

Original Target Date: September 1, 2022

New Target Date: January 23, 2023¹

¹ The recommendation was subsequently implemented as of January 23, 2023.

2. Audit Issue: **Potential Undisclosed Outside Activities** (Recommendation #1.2)

Recommendation:

Use lessons learned from recommendation 1.1 to develop scenario-based training material and incorporate them into the conflict-of-interest training made available to employees.

Action Plan to Complete:

Based on the information gathered in 1.1, we will determine how to improve the instructions, questions and/or system.

Original Target Date: September 1, 2022

New Target Date: March 31, 2023

3. Audit Issue: **Annual Disclosure Submissions** (Recommendation #2.1)

Recommendation:

Human Resources should follow up with the 235 employees who did not complete Outside Activity/Conflict of Interest Forms, understand why they did not disclose, and request that they disclose.

Action Plan to Complete:

Human Resources will contact the active employees who did not report and follow the established escalation process.

Original Target Date: September 1, 2022

New Target Date: January 23, 2023²

4. Audit Issue: **Employees Engaged in Denied Activities** (Recommendation #3.1)

Recommendation:

Human Resources should understand why employees did not properly disclose, evaluate the individual cases, and determine the appropriate steps to take for employees engaging in outside activities prior to approval or in denied activities.

Action Plan to Complete:

The OA/COI Committee reviewed the identified cases of employees engaging in activities prior to approval and also the denied activities. The denied activities have been discussed and forwarded to both Employee Labor Relations (ELR) for non-faculty and to Faculty Advisory Board (FAB) for faculty for additional review. Any additional action(s) required will come from the respective areas. In many of the cases, the denied activity needed additional clarification from the employee in order for the unit to feel comfortable approving the outside activity. Based on the committee's

² The recommendation was subsequently implemented as of January 23, 2023.

review, additional information was provided in the majority of the cases. Once it was resubmitted, it was approved.

Original Target Date: May 24, 2022

New Target Date: March 31, 2023

5. Audit Issue: **Related Party Transactions** (Recommendation #5.1)

Recommendation:

Procurement Services should implement a mechanism to detect related party transactions.

Action Plan to Complete:

Procurement Services has requested that the following conflict of interest questions that was provided by Vilma Mesa from OGC be added during Supplier onboarding in PeopleSoft:

Vendor confirms that Vendor is familiar and complies with all applicable conflict of interest legal requirements including Florida's Code of Ethics for Public Officers, Chapter 112, Part III, Florida Statutes (the "Code of Ethics"). All vendors must disclose the name of any FIU officer or employee who is employed by Vendor (Section 112.313(7), Florida Statutes) or owns, directly or indirectly a material interest in the Vendor's company or any of its branches (Section 112.313 (3), Florida Statutes). Therefore, Vendor hereby certifies that neither Vendor nor its employees, officers or owners have, or any of the aforementioned has a relative that has a relationship with FIU, that will result in a violation of the Code of Ethics, including, but not limited to Sections 112.313(3) and (7), Florida Statutes and Section 112.3185(6), Florida Statutes, by reason of the Vendor entering into the agreement with FIU. Vendor declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any FIU employee to obtain or maintain an agreement with FIU. Vendor agrees that it shall disclose any conflict of interest by submitting information to vendors@fiu.edu prior to entering into an agreement with FIU and/or immediately upon learning of such conflict of interest.

The PantherSoft Team has completed the requested changes in PeopleSoft. FSSS will test and let Procurement Service know when the changes are live in Supplier onboarding. Due to upgrades in PeopleSoft, it may not be live until May 31, 2023.

Every quarter Procurement Services will conduct a random sample of 10 suppliers and manually verify them against the addresses of active employees. The next report will be published early January 2023, for transactions in the 2nd quarter (Oct-Dec) of FY22-23. We have not been able to create a query that will look for related party transactions because that will require comparing the address field of suppliers with the address fields of employee. Text fields cannot be compared via simple query

because “123 Street”, “123 STREET” and “123 St.” are all different. Supplier and employee addresses will need to be standardized for it to work, which is not the case for older suppliers in the system.

We are meeting with HR to develop a long-term solution. One recommendation is for HR to include in the annual outside activity/conflict of interest form some language asking employees if their outside activity is with FIU, own directly or indirectly a material interest in a company registered as a supplier with FIU or has a relative who owns a company or is an officer of a company registered with FIU. If an employee informs HR of such conflict, then HR will reach out to Procurement Services, and we will check if any transaction exists for the said company.

Original Target Date: December 31, 2022

New Target Date: March 31, 2023

6. Audit Issue: **Disclosure of Supplier Conflicts of Interest** (Recommendation #6.1)

Recommendation:

Procurement Services should establish a mechanism that directly asks all suppliers during onboarding if potential conflicts with University employees or board members exist.

Action Plan to Complete:

Procurement Services has requested that the following conflict of interest questions that was provided by Vilma Mesa from OGC be added during Supplier onboarding in PeopleSoft:

Vendor confirms that Vendor is familiar and complies with all applicable conflict of interest legal requirements including Florida's Code of Ethics for Public Officers, Chapter 112, Part III, Florida Statutes (the “Code of Ethics”). All vendors must disclose the name of any FIU officer or employee who is employed by Vendor (Section 112.313(7), Florida Statutes) or owns, directly or indirectly a material interest in the Vendor's company or any of its branches (Section 112.313 (3), Florida Statutes). Therefore, Vendor hereby certifies that neither Vendor nor its employees, officers or owners have, or any of the aforementioned has a relative that has a relationship with FIU, that will result in a violation of the Code of Ethics, including, but not limited to Sections 112.313(3) and (7), Florida Statutes and Section 112.3185(6), Florida Statutes, by reason of the Vendor entering into the agreement with FIU. Vendor declares it has not and will not provide gifts or hospitality of any dollar value or any other gratuities to any FIU employee to obtain or maintain an agreement with FIU. Vendor agrees that it shall disclose any conflict of interest by submitting information to vendors@fiu.edu prior to entering into an agreement with FIU and/or immediately upon learning of such conflict of interest.

The PantherSoft Team has completed the requested changes in PeopleSoft. FSSS will test and let Procurement Service know when the changes are live in Supplier onboarding. Due to upgrades in PeopleSoft, it may not be live until March 31, 2023.

Original Target Date: December 31, 2022

New Target Date: March 31, 2023

7. Audit Issue: **Disclosure of Supplier Conflicts of Interest** (Recommendation #6.2)

Recommendation:

Procurement Services should provide guidance to all applicable areas (i.e., Academic Affairs, Human Resources, General Counsel) on where the disclosed conflicts are documented and what their responsibility is regarding reviewing conflicts.

Action Plan to Complete:

Vilma Mesa from OGC is scheduling a meeting with current approvers of conflict-of-interest compliance questions in TCM to provide necessary training, along with their supervisors. It is the responsibility of the Department Head who assigns approvers in TCM to identify the subject matter expert in the workflow approval for TCM's conflict of interest questions. Serge Menyonga will provide Vilma with a list of approvers in TCM. The information shared with the current approvers will be incorporated into the TCM training material that is currently being updated.

Original Target Date: August 31, 2022

New Target Date: March 31, 2023

**Cybersecurity Prevention and Detection Controls - Ransomware
(November 15, 2022)**

1. Audit Issue: **Identify - Asset Management** (Recommendation #1.1)

Recommendation:

Consider adopting the University's JAMF for the tracking of software installed on MAC devices.

Action Plan to Complete:

FIU Online has met with the Division of IT and has been provided access to JAMF. We are pending best practices, guidelines, and training documentation from the Division of IT to ensure we are implementing JAMF following the university's security standards and guidelines. We would like to request to update this due date to be May 1, 2023, with a complexity of 4, as our department needs additional guidance from the Division of IT.

Original Target Date: December 31, 2022

New Target Date: May 1, 2023

2. Audit Issue: **Protect – Identity Management and Access Control** (Recommendation #2.2)

Recommendation:

Implement a process to ensure that access to FIU systems is timely disabled for individuals who terminated employment with the University.

Action Plan to Complete:

FIU Online has updated their termination process to include a new step to confirm AD access is removed at the account level by central HR upon termination.

Original Target Date: December 31, 2022

New Target Date: March 31, 2023

3. Audit Issue: **Protect – Identity Management and Access Control** (Recommendation #2.3)

Recommendation:

Reevaluate the practice of automatically granting local administrative access to Mac users.

Action Plan to Complete:

At this time the university does not have a university-wide solution for single sign-on to Mac computers using AD or CAS. FIU Online has discussed with Division of IT, and the Division of IT plans to test and implement a solution by April 30, 2023. We would like to request an update to this due date to June 30, 2023, with a complexity of 4, as our department needs time after the Division of IT rollout to then implement for FIU Online specifically.

Original Target Date: December 31, 2022

New Target Date: June 30, 2023

4. Audit Issue: **Protect – Identity Management and Access Control** (Recommendation #2.5)

Recommendation:

Review local administrator accounts and revoke accounts not requiring local administrator privileges.

Action Plan to Complete:

I would like to request an expected full completion date by January 31, 2023. The winter recess disrupted this implementation through the month of December.

Original Target Date: December 31, 2022

New Target Date: February 1, 2023

5. Audit Issue: Awareness Training – Ransomware Criteria and Application
(Recommendation #2.11)

Recommendation:

Ensure that department personnel comply with the annual Cybersecurity Awareness Training requirement established in University policy and link the employee's compliance to their job performance and system access as stipulated in policy.

Action Plan to Complete:

FIU Online has implemented a new internal process to review completion data and follow-up with employees to ensure the completion of the Cybersecurity training. We are "partially implemented" with a 97.66% completion rate, with the majority of pending being Persons of Interest accounts that are not FIU hired employees. We would like to request an update to this due date to March 1, 2023, as our department needs additional time to work with Division of IT on a process that caters to one particular set of Persons of Interest, that are tied to the State Quality Course mandate.

Original Target Date: December 31, 2022

New Target Date: March 1, 2023

6. Audit Issue: Detect – Anomalies and Events (Recommendation #3.1)

Recommendation:

Work on a process to provide metrics of the impact of detected events.

Action Plan to Complete:

This has been and continues to be an ongoing effort. With new technologies, attack vectors, vulnerabilities, etc., we evaluate what type of metrics and reporting is available for us to use. Our goal is to add more metrics and advanced metrics. We have had reports from McAfee and Tenable for several years now. In December 2020 we started the Root Cause Analysis Committee (RCA) to gather information and document IT outages and incidents impacting the University. RCA meets once a month.

Original Target Date: December 5, 2022

New Target Date: March 31, 2023

Media Sanitization Guidelines and Controls (June 30, 2021)

1. Audit Issue: **Sanitization Governance - Data Classification** (Recommendation #1.3)

Recommendation:

Finalize and communicate an organization-wide data classification policy, while aligning Media Sanitation Guidelines with current practices.

Action Plan to Complete:

The policy is being reviewed by stakeholders for feedback.

Original Target Date: September 30, 2021

New Target Date: March 31, 2023

Student Safety - Hazing Prevention (October 19, 2022)

1. Audit Issue: **Anti-Hazing Website** (Recommendation #5.2)

Recommendation:

Review the website and ensure the information presented is accurate and consistent with the Florida Statute, BOG Regulation, and FIU's Regulation and procedures.

Action Plan to Complete:

Based on audit findings and examples from other SUS institutions, SHW Marketing is working on all recommendations to improve antihazing.fiu.edu.

Original Target Date: November 1, 2022

New Target Date: January 11, 2023³

2. Audit Issue: **Incident Reporting Processes and Procedures** (Recommendation #7.1)

Recommendation:

Regularly communicate with management to ensure all suspected conduct violations are reported to SCAI for investigation.

³ The recommendation was subsequently implemented as of January 11, 2023.

Action Plan to Complete:

All reporting deadlines for BOG have been met for this year. The only pending action thus far is the annual notification from President, Provost, and SVP of HR.

Original Target Date: November 1, 2022

New Target Date: February 3, 2023

3. Audit Issue: Incident Investigation and Adjudication Processes and Procedures
(Recommendation #8.3)

Recommendation:

Complete follow-up discussions and meetings with FIU departments and student organizations and groups.

Action Plan to Complete:

This is connected to recommendation 1.5 and 1.6. During SCAI's weekly triage, a portion of the meeting will be devoted to verifying administrative actions for cases that have been completed. Additionally, staff members will be encouraged to block a two-hour time period each week for case management, including working to ensure follow-up with campus partners. SCAI is also actively working to fill vacancies, which will also help to address the timeliness of case management.

Original Target Date: November 1, 2022

New Target Date: March 3, 2023

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. Since our last quarterly report to the Audit and Compliance Committee, we have received one such complaint and have initiated an evaluation of the significance and credibility of said complaint. The results of this evaluation will determine our course of action.

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

Other Matters

Mr. Henley Louis-Pierre, who has been a professional staff member with the OIA for over three years as a Senior Information Systems Auditor, was selected to fill the Senior Information Systems Auditor II position, through a competitive process. Also, Ms. Stephanie

Price, who has been a professional staff member with the OIA for six years as an Audit Project Manager, was selected to fill the Audit Manager position. This leaves the number of vacancies in the office at two—a Senior Information Systems Auditor and Audit Project Manager.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Second Quarter 2022-2023

February 23, 2023





FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES
Audit and Compliance Committee
February 23, 2023

Office of University Compliance & Integrity Quarterly Report

The purpose of the Florida International University (“University”) institutional Compliance and Ethics Program (“Program”) is to promote and support a working environment which reflects the University’s commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program is designed to prevent, detect, and correct misconduct within the University based on the elements of an effective compliance program as set forth in Chapter 8 of the U.S. Federal Sentencing Guidelines and as required by Florida Board of Governors Regulation 4.003.

The Office of University Compliance and Integrity (the “Compliance Office”) is pleased to present the status update for the 2022 – 2023 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the second quarter of fiscal year 2022 - 2023 (October 1 – December 31).

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

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

2. Standards of Conduct and Policies

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

3. Training, Education and Communications

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

4. Measurement and Monitoring

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

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

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

6. Risk Management

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

Office of University Compliance & Integrity Quarterly Report

PROGRAM STRUCTURE & OVERSIGHT

The 2022-2023 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

- Continue to engage in 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:
 - Compliance Requirements Matrix (under development)
 - Visual Compliance (under development)

Foreign Influence and Global Risk Governance Activities

- Facilitated the Florida Statute Foreign Influence Sub-committee meetings (Sub-committees: 286.101 Foreign Gifts and Contracts; 288.860 International Cultural Agreements; 1010.25 Foreign Gift Reporting; 1010.35 Screening foreign researchers; 1010.36 Foreign travel; research institutions):
 - Launched collection of gifts and agreements for the required January 2023 Federal and State Gift and Contract reporting (since submitted).
- Worked to complete recommendations from the Export Control and Foreign Influence Audit and assisted stakeholders with developing systems to address findings and recommendations.
- In cooperation with the Office of Research and Economic Development (ORED), the Division of Human Resources, the Office of the General Counsel (OGC), and the Office of the Provost, continued development of workflows, job postings and screening processes to incorporate mandates of the Florida State Statute regarding foreign influence.
- In cooperation with FIU Global and the Office of the Controller, oversaw the redesigned Travel Authorization Request (TAR) process with respect to the mandates of the Florida State Statute regarding foreign influence. Continued to make process improvements to effectuate the statutory requirements across all foreign travel destinations. Worked with FIU Global to finalize draft of International Travel Policy.

- In cooperation with Global Affairs, OGC, and Academic Affairs, continued to develop workflows to assess existing agreements with foreign institutions and establish new agreement process flows to incorporate the mandates of the Florida State Statute regarding foreign influence.
- In cooperation with OGC, met to determine appropriate resources to effectuate the mandates of the Foreign Source Reporting requirements.
- 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 delay.
- Managed and reviewed international shipment forms and workflows.
- Managed international shipment workflow for departments who routinely mail bulk shipments to international locations, made updates to bulk shipment approval form and distributed to affected units to renew for 2023.
- Continued to collaborate with consultant to develop the new Foreign Influence webpage.
- The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.
- Conducted 94 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes.
- Developed workplan for international shipping assessment.
- Worked with the OGC and ORED to address specific foreign influence risks.

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

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

- Chair of the State University System Compliance Consortium
 - Set agenda and led annual in-person meeting of the Consortium in December
- 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 (Family Educational Rights and Privacy Act) Committee
- Co-Chair of the Enterprise Risk Management Group
- Member of the Dean's Advisory Council

- Member of Civil Discourse Taskforce
- Member of the Operations Committee
- Member of the National Collegiate Athletic Association Oversight Committee
- Member of the International Travel Committee
- Member of the University Building Access Controls Committee
- Member of the Drug and Alcohol Task Force
- Member of the Digital Accessibility Working Group
- Member of the Professional Licensure Disclosure Committee
- Member of the Outside Activity/ Conflict of Interest Workgroup
- Member of the Digital Accessibility and Service Committee (DASC)
- Participant in the Biscayne Bay Leadership Team meetings
- Participant in Emergency Operations Committee COVID-19 Response Planning Briefings
- Participant in Information Technology Administrators Committee (ITAC)
- Participant in Veteran’s Affairs Workgroup
- Participant in FIU Communicators Committee

Athletics Compliance Oversight and Initiatives

- Conducted midyear certification meetings for sports
- Attended practice (3 teams/ week) to ensure compliance with related NCAA rules
- Worked with executive leadership for strategic plan
- Conducted new hire orientations
- Gathered materials in response to preliminary needs assessment and materials request list for CUSA compliance review
- Collected and reviewed practice logs
- Conducted APR meetings
- Met with Culture Subcommittee for strategic plan
- Updated squad lists for 2022-23 academic year
- Assisted in submitting EADA for business manager
- Conducted meetings with football recruits and parents
- Facilitated signing day (early signing period) for football
- Verified full-time status of all managers and practice players
- Facilitated holiday requests
- Updated and printed squad lists by sport prior to first competition

- Ensured anyone below full-time has a letter on file from the home college regarding remaining hours
- Provided walk-on procedures/forms to head coaches and sport supervisors
- Generated academic eligibility lists before the first competition
- Reviewed continuing eligibility (ongoing)
- Requested all JUCO/4-Yr Transfer Forms
- Set up rules education meetings for on-campus constituents (Admissions, Housing, Dining Services, Registrar, Financial Aid, Police, etc.)
- Conducted All-Staff Meeting
- Conducted Rules Ed for head coaches
- Facilitated Rules Ed to all staff and student-athletes (daily Compliance item)
- Assigned trainings to University President and Director of Athletics (DEI & Certification of Compliance)
- Conducted midyear certifications

Health Affairs Compliance Oversight and Initiatives

- Completed an investigation into an alleged HIPAA Privacy Rule violation involving an unauthorized disclosure.
- Continued to monitor workforce members access to the medical records within the Herbert Wertheim College of Medicine (HWCOM), Center for Children and Families (CCF) and Student Health to identify potential unauthorized access and/or other activities.
- Continued working with the consultant, CynergisTek, to properly identify FIU's HIPAA Hybrid structure by possibly reclassifying two of the healthcare programs as FIU Affiliates.
- Continued working with CynergisTek to properly reclassify limited portions of HWCOM as part of the HIPAA Hybrid.
- Continued working with the liaisons to identify job class/job titles within the current HIPAA Hybrid components/units.
- Continued working with the Division of IT/HIPAA Security and CynergisTek to identify possibly HIPAA security and privacy vulnerabilities within the FIU IT systems, including, but not limited to access controls, security measures, etc.
- Continued to work on finalizing the HIPAA Privacy Rule PowerPoint training modules with voiceovers.
- Continued the development of additional policies and procedures regarding ADA compliance within the healthcare programs and other patient access policies and procedures.
- Continued developing training modules associated with the new policies and procedures under development.
- Continued working closely with the HWCOM Director of Medical Records to finalize the development and standardization of all letter and forms associated with the HIPAA Privacy Rule Policies and Procedures.
- Continued working with the Director of Medical Records and HWCOM IT staff to implement the requirements of the Information Blocking Rules regarding the patient portal.

- Continued working with FIU Division of IT staff reviewing the NeighborhoodHELP Portal for compliance with the requirements of the HIPAA Privacy and Security Rules, FERPA, and Florida state statute regarding records retentions and access.
- Developed two additional HIPAA Privacy Policies and Procedures regarding workforce members accessing their own medical records and accessing family member medical records without authorization and a job-related function. Developed a sanction-specific policy and procedure regarding the same activity.
- Began working with the HIPAA Security Officer (Division of IT), the HWCOM Director of Medical Records, and the Chair of the NeighborhoodHELP Program to review and understand the portal used by NeighborhoodHELP for the collection and sharing of patient information.
- Presented to HWCOM and NeighborhoodHELP health care providers and the Director of Medical Records the requirements of the Cures Act - Information Blocking Rules.
- Released a HIPAA Privacy Investigative Report to the Dean of HWCOM, HR, and other HWCOM staff regarding a recent HIPAA Privacy Rule violation committed by a NeighborhoodHELP employee. Participated in meetings regarding the same.

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 each month at the Operations Committee and Deans Advisory Board Meetings indicating the status of required compliance tasks for University leadership (trainings and policy attestations).
- Policy Working Group Scorecard – Continued assessment of policy development framework with planned updates to be reviewed and considered by the Policy Workgroup.

Operationalize FIU's Core Values

- Escalated training for FIU's Employee Code of Conduct which serves as a guidance and governance document organized to tie key University policies to FIU's values (Truth, Freedom, Respect, Responsibility and Excellence). Began development of four additional Code of Conduct training modules highlighting distinct sections of the Code. The Employee Code of Conduct outlines our institution's guiding principles and standards, supports ethical decision-making, and provides information about where to find answers to questions about responsible and ethical practices and conduct.

Five Year Review of Compliance Program

- Leveraged the recommendations of the External Program Report of the Florida International University Compliance Program, prepared by an external assessor, to develop detailed project plans for completion of workplan elements.

STANDARDS OF CONDUCT & POLICIES

The 2022-2023 Annual Work Plan includes continuation of the support and resources the Compliance Office provides to Policy Owners in enforcing University policies and procedures, launch of the updated Code of Conduct, oversight of the Policy Working Group and updates to the University Policy Framework and the University's ethics policies related to State Employee responsibilities and obligations.

2022-2023 Policy Development Process

- Managed the policy development process, including ushering five new policies through the appropriate review process by the Deans Advisory Council and the Operations Committee prior to posting.
- Consulted with policy owners during various stages of the policy development process.
- Worked with policy owners to update existing policies and develop procedures and communication campaigns.
- Worked with the Office of Civil Rights Compliance and other key stakeholders to develop FIU - 107 Regulation - Intimate Relationships and to usher it through the formal regulation process.
- Met with Office of Controller to discuss next steps for the updating of the Identify Theft Prevention Program for the University.
- Met with key stakeholders to discuss Regulation 10.004 - Prohibition of Discrimination in University Training or Instruction.
- Meet with IT and Special Collections Compliance Coordinator (responsible for records retention) team to walkthrough the Records Policy Manager system in order to assist with guidance for the new Records Management Policy.
- Met with third party consultant, Gartner, to discuss available resources for implementation of a Privacy Governance task force and charter.
- Worked with the Graduate School to update several policies for publishing to the Policy Library.
- Met with the Office of Academic Planning & Accountability to discuss and provide guidance on the Academic Grievances Policy.
- Met with OGC who completed their review of the University's Identity Theft Prevention Program to understand related regulatory updates, Red Flags training and steps for implementation by the business program administrator. Met with the Office of Controller to discuss OGC's review and next steps to update the program.
- Met with IT to discuss automating the development and endorsement of University policies through a Policy Development Platform.

Risk Management approach to University Policies

- Continued to incorporate data analysis from the University-wide policy review and the FIU Risk Assessment to determine breadth and frequency of individual policy communication campaigns and whether associated training is necessary.
- Identified and coordinated policy campaigns with policy owners using a risk profile lens as new policies are created or substantively updated.

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 and international shipping processes).
- Met with OGC and other key stakeholders to develop appropriate communication regarding voter registration opportunities for students.
- Worked with the Office of the Provost to discuss ongoing communication campaign for the Alcoholic Beverages Regulation.
- Worked with key stakeholders to develop and disseminate Alcohol Regulation Holiday e-mail.
- Worked with Human Resources to develop communication campaign regarding appropriate onboarding and approval of new employees prior to first day of work.

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

The Office of University Compliance ushered two new policies through the New Policy Framework endorsement process:

- 1110.010 - Cash Controls
- 370.001 - Centers and Institutes at Florida International University

TRAINING, EDUCATION & COMMUNICATIONS

The 2022-2023 Annual Work Plan includes continuation of robust training, education and communication activities conducted, coordinated, and facilitated by the Compliance Office to increase employee awareness. Efforts include information communicated through mandatory compliance training campaigns, self-enrollment educational opportunities, FIU's Compliance Newsletter, the Compliance and Integrity and Export Control Websites, time-sensitive communications, presentations and compliance updates, and participation in New Employee Orientation.

2022- 2023 Annual and Scheduled Training, Education, and Communication

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

- FIU Clery Act Basics Training
 - 97.90 % completion
- Export Control for Health Sciences Professionals
 - 98.98 % completion

- Export Control for Research and Operations Personnel
 - 97.50 % completion
- FERPA Basics
 - 96.67 % completion rate
- Employee Code of Conduct
 - 97.64 % completion rate

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

- HIPPA Basics (enrollment required for access to protected health information)
 - Rolling enrollment
 - Employees and students trained: 1,664 (CY 2022)
- Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 267 (CY 2022)
- Payment Card Industry Data Security Standard Training (PCI-DSS) for IT (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 48 (CY 2022)
- FERPA Basics (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 164
- FERPA Annual Training (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 5,544
- Export Controls
- Export Control Basics
 - Open for self-enrollment
 - Employees trained: 370 (CY 2022)
- The FIU Chosen First Name and Pronoun Use Training
 - Open for self-enrollment
- Records Management Compliance Training

- Open for self-enrollment
- New Employee Experience Compliance and Ethics training
 - Conduct live bi-weekly trainings for new employees as they are onboarded

Communications Campaigns and Coordination with Key Stakeholders:

- Tracked and disseminated weekly training completion report for all the Health Affairs units.
- Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
- Managed five training and policy acknowledgment campaigns, through escalation.
- Continued the design and curating of content for the Foreign Influence website
- Continued development of ethics-specific training to support the Code of Conduct policy acknowledgement course being developed on FIU Develop.
- Meet with OGC and other key stakeholders to develop appropriate communication regarding voter registration opportunities for students.
- Worked with the Office of the Provost to discuss ongoing communication campaign for the Alcoholic Beverages Regulation.
- Worked with key stakeholders to develop and disseminate Alcohol Regulation Holiday e-mail.
- Worked with Human Resources to develop communication campaign regarding appropriate onboarding and approval of new employees prior to first day of work.
- Began drafting new Retaliation Policy.
- Met with the Office of the Controller to discuss the renewal process and updating of Payment Card Industry (PCI) courses.
- Initiated the creation of new courses within FIU Develop utilizing the new courses on the LMS vendor platform, Vector Solutions.

Training and Education Program Activities

- Prepared the Escalation Protocol for Fall Campaigns to maximize completion rates for required training.
- 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).
- Tracked and disseminated weekly training completion report for all the Health Affairs units.
- Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
- Began designing training and policy acknowledgment campaigns for Spring semester.
- Continued coordination with the Office of Civil Rights Compliance and Accountability on the upcoming platform migration of the training vendor, Vector Solutions, as their group also utilizes the vendor for compliance training.
- Continued the design and curating of content for the Foreign Influence website

- Met with key stakeholders to discuss Digital Accessibility Training Course and Communications Campaign.
- Presented updates at July Executive Committee Meeting
- Worked with various campaign owners to determine audiences for Fall training courses (five total courses).
- Coordinated with DEI and OCRCA to decide on renewal options for third-party training courses from training vendor, Vector Solutions.
- Worked with Human Resources to develop communication campaign regarding appropriate onboarding and approval of new employees prior to first day of work.

MEASUREMENT & MONITORING

The 2022-2023 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 new Compliance Requirements Matrix Platform.
- Begin process of updating and archiving of Compliance Matrix requirements for 2023 Calendar year.
- On a monthly basis, meet with Gartner, third party compliance consultant services, to discuss and utilize advisory services and resources for ongoing compliance initiatives (e.g., training, communications, and policy development and framework).
- Began research and planning for a new FIU Privacy Taskforce.
- Coordinated with OGC on process improvements over the collection of information for the biannual reporting of foreign gifts and contracts. Implemented improved guidance and tracking documentation to gain efficiencies over the process.
- Met with Building Access Controls Committee to design oversight program regarding permissions.
- Continued development of Internal Operating Procedures for Compliance Matrix Platform.
- Participated in providing relevant information and supporting documentation to the Office of Internal Audit in conjunction with their audit of ORED policies and the policy development and approval process.
- Various meetings with FERPA team regarding potential breaches, guidelines for cross listed courses and sharing of information for clinical rotations.
- Met with members of Human Resources and Office of the Provost to discuss I-9 Compliance and methods to implement improvements to existing processes.
- In response to Office of Internal Audit recommendations on the audit of Export Controls and Foreign Influence, met internally as a team to begin discussions on an internal assessment of the export control review of international shipping processes.
- Began development of a compliance self-assessment template for initial use for the internal assessment of the international shipping processes and on an ongoing basis for other processes.

- Met with IT in order to discuss and implement systematic processes for the archival of the CY2022 compliance requirements matrix.
- Began testing of the archival functionality within the Compliance Matrix Platform.
- Engaged in full day Compliance team meeting to develop project plans for new initiatives and process improvements over a broad range of Compliance areas.
- Met with the University Building Access Controls Committee to build new workflows, controls, and oversight of key/card access throughout the University.
- Met with IT to discuss the development of a platform to manage the policy development and review process.
- Designed assessment of shipping process to drive compliance and process improvements.

Scheduled Compliance Reviews and Assessments

- Outside Activities/Conflict of Interest Disclosure Assessment - Met with the Outside Activities/Conflict of Interest Workgroup, including participation from the Office of General Counsel, the Office of Research and Economic Development, the Division of Human Resources, and the Office of the Provost, to assess and make process improvements to conflict-of-interest workflows, communications, training, and portal questions.
- Employee Excellence Program Assessment Tool - Continued collaboration with the Division of Human Resources to integrate employee appraisal measurements against compliance requirements to allow supervisors to assess compliance and ethics more accurately as a performance metric.
- International Shipping Process Assessment - Designed assessment process and risk profile for the Compliance Assessment scheduled for January.
- Athletics Compliance Assessment - Responded to preliminary questions and gathered documents in preparation for the Rules Education Assessment scheduled for February to assist us in analyzing how well we organize, communicate, document, and evaluate FIU's athletic rules-compliance efforts.

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 Employee and Labor Relations to identify additional methods for improving the populating of information in the case management system.
- Travel Authorization Monitoring - In cooperation with Global Affairs, the Compliance Office monitors and assesses export control and other risks associated with international travel as a member of the International Travel Committee and as an approver for an export control questionnaire for all international travel authorizations. The Compliance Office reviewed and responded

to 63 travel authorization foreign travel considerations and export control approvals.

- 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. Discussed Office of Compliance contribution to the Risk Assessment.
- Compliance Requirements Matrix - Administered the Compliance Requirements Matrix which includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Risk Assessment - The enterprise risk assessment conducted by the Office of Internal Audit continued to serve as a guide for the Compliance Office's risk-based approach to prioritizing and addressing University policy and other Compliance requirements.
- Payment Card Industry Training and Approval - Trained and approved 93 individuals to work as merchants accepting credit cards for payment and for Information Technology personnel to gain access to sensitive information.
- Export Control Visual Compliance Screenings - Conducted 83 visual compliance research reviews during the reporting period as part of the visa applicant questionnaire screening, international agreement screening, international shipping review, and travel authorization review processes.
- International Travel Committee - Reviewed and provided recommendations for 0 international travel petitions.
- International Shipment Review - Conducted 11 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 with the Medical Records Applications utilized by the Faculty Group Medical Practice, NeighborhoodHELP, the Center for Children and Families, and Student Health.
- JumpForward Compliance Platform - The Athletics Compliance Office leveraged the *JumpForward* 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, an automated platform that includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Continued to work with Information Technology to address improvements to the Compliance Requirements Matrix Platform to

support this Compliance monitoring function.

➤ Communicated with business partners to remind them of deadlines and to seek verification of submissions for the following compliance items within this reporting period:

- Campus Security Act Report
- Students, Employees and the US Department of Education Annual Fire Safety Report
- Annual Textbook and Instructional Materials Affordability Report
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Above-ground Storage Tank (AST) Report of Financial Responsibility Certification
- Increases to Fees and New Fees Under Consideration
- SUS GAAP Financials (for State of Florida Auditor General)
- Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments
- Limited Access Monitoring Report
- Equity in Athletics Disclosure Act (EADA) Report - The Report on Athletic Program Participation Rates and Financial Support Data
- Institutional Conflict of Interest Communication
- Alcoholic Beverages Regulation University Wide Communication
- Higher Education Act: Perkins Loans
- Publish/Disclose Annual CDR Rate to Service Members (Veteran and Military Affairs)
- Publish/Disclose Annual CDR Rate to Service Members (Financial Aid)
- 1st Q: Shared Initiatives University Savings Report
- Animal Welfare Act Report (by Licensees)
- Institutional Animal Care and Use Report
- Federal Student Aid Audit
- Employees Tuition Payment Credit Report

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

The 2022-2023 Annual Work Plan includes continuation of the Compliance Office assisting in investigations and reviews, overseeing the Ethical Panther Hotline, making effective use of "Scorecards" to highlight accountability, awarding professional development credits for completion of compliance tasks, and providing oversight and guidance to compliance partners regarding corrective actions.

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

- Continued work with the Division of Human Resources to ensure consequences for employees who fail to complete required compliance tasks following the Escalation Protocol.
- Continued work with the Division of Human Resources to implement a system to inform supervisors of employees who have not completed compliance tasks for inclusion in the Performance Excellence Process (PEP).

Administer, Support, and Promote the Florida International University Ethical Panther Hotline

- Continued administration of the FIU Ethical Panther Hotline to include assignment, review, and tracking of 62 open reports through the end of December (including 18 new reports from October-December), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report 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.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police, Office of Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the Registrar to coordinate case closures originating with Ethical Panther Hotline Reports.
- Disseminated templates to those investigators outside of the iSight case management system to track those cases.
- Completed the inputting of past FERPA violations into the system on behalf of the Registrar.
- Met with the Director, Compliance, Health Affairs, to walkthrough and discuss the potential use of the iSight Case Management System for HIPAA related cases.
- Met with ERL and OCRCA to initiate discussions on the processes for consistent closing of Ethical Panther Hotline cases routed to their departments.

Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Worked with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.
- Worked with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Worked with Director of Health Affairs Compliance to ensure compliance with HIPAA Privacy obligations.
- Worked with Human Resources to develop procedure and consequence for failure to follow HR protocols for proper onboarding of employees.

RISK MANAGEMENT

The 2022-2023 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.

Educate Risk Owners Regarding Risk Management Principles

- 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 meet with the Office of Internal Audit to discuss development and management of the Panther Enterprise Risk Management Platform.
- 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.
- Disseminate weekly foreign influence risk updates and communications from FIU's local FBI liaison to key stakeholders.