



FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

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

**Thursday, June 16, 2022
9:00 AM**

Chair: Carlos A. Duarte

Vice Chair: Carlos Trujillo

Members: Natasha Lowell, Cristhofer E. Lugo, Joerg Reinhold

AGENDA

- | | |
|---|---------------------------|
| 1. Call to Order and Chair's Remarks | Carlos A. Duarte |
| 2. Approval of Minutes | Carlos A. Duarte |
| 3. Action Items | |
| AC1. Proposed Amendment to Regulation FIU-117 Fraud Prevention and Detection | Trevor L. Williams |
| 3. Action Items (<i>Committee Action; Full Board Information Only</i>) | |
| AC2. Internal Audit Plan, 2022-23 | Trevor L. Williams |
| AC3. University Compliance and Integrity Work Plan, 2022-23 | Jennifer LaPorta |
| 4. Discussion Items (<i>No Action Required</i>) | |
| 4.1 Office of University Compliance and Integrity Quarterly Report | Jennifer LaPorta |
| 4.2 Office of Internal Audit Status Report | Trevor L. Williams |
| 5. New Business | Carlos A. Duarte |
| 5.1 Office of Internal Audit Discussion of Audit Processes | |
| 6. Concluding Remarks and Adjournment | Carlos A. Duarte |

The next Audit and Compliance Committee Meeting is scheduled for September 22, 2022

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FIU Board of Trustees Audit and Compliance Committee Meeting

Time: June 16, 2022 9:00 AM - 10:15 AM EDT

Location: FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

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**THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES**

Audit and Compliance Committee

June 16, 2022

Subject: Approval of Minutes of Meeting held March 3, 2022

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on March 3, 2022, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom.

Background Information:

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on March 3, 2022, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, March 3, 2022

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

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**Audit and Compliance Committee
March 3, 2022**

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom

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 8:34 a.m. on Thursday, March 3, 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 (via Zoom)*; Carlos Trujillo, *Vice Chair (via Zoom)*; Natasha Lowell; Joerg Reinhold; and Alexander Rubido.

Board Chair Dean C. Colson, Board Vice Chair Roger Tovar, and Trustees Cesar L. Alvarez, Donna J. Hrinak (*via Zoom*), Gene Prescott, Chanel T. Rowe (*via Zoom*), and Marc D. Sarnoff and Interim University President Kenneth A. Jessell also were in attendance.

Committee Chair Duarte welcomed all Trustees and members of the University administration.

2. Approval of Minutes

Committee Chair Duarte asked that the Committee approve the minutes of the meeting held on December 8, 2021. A motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on December 8, 2021.

3. Action Items

AC1. Performance Based Funding and Emerging Preeminence Metrics

A. Performance Based Funding and Emerging Preeminence Status – Data Integrity Certification

B. Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity

Chief Audit Executive Mr. Trevor L. Williams presented the Data Integrity Certification and the results of the audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity for Committee review. He explained that each year by March 1, the Chair of the FIU Board of Trustees and the President of the University shall certify the University's Performance Based Funding and Emerging Preeminence status by signing a Data Integrity Certification. Mr. Williams explained that the Board Chair and President rely on the outcome of the Performance Based Funding and Emerging Preeminence Metrics audit that is performed by the Office of Internal Audit as a basis for signing said certification. Mr. Williams commented on the audit results. He explained that the University continues to have good process controls for maintaining and reporting performance metrics data and the system, in all material respects, continues to function in a reliable manner. He pointed out that the Office of Internal Audit offered several suggestions for

enhancements pertaining to access controls and updating the FIU Office of Analysis and Information Management (AIM)-Florida Board of Governors (BOG) Business Process Manual to include guidance on preeminent metrics. He stated that, overall, the audit concluded that the Office of Internal Audit believes that the Board Chair and University President have an objective basis to sign the Data Integrity Certification for submission to the BOG by the extended due date of March 3, 2022.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend that the FIU Board of Trustees:

1. Approve the Performance Based Funding and Emerging Preeminence Status – Data Integrity Certification to be signed by the Chair of the FIU Board of Trustees and the University President; and
2. Approve the Audit Report - Audit of the Performance Based Funding and Emerging Preeminent Metrics Data Integrity.

AC2. Proposed Regulation FIU-117 Fraud Prevention and Detection

Mr. Williams presented the proposed Regulation FIU-117 Fraud Prevention and Detection for Committee review. He explained that on March 23, 2021, the BOG issued Regulation 3.003, Fraud Prevention and Detection, requiring universities to establish criteria related to the appropriate institutional controls and risk management framework that provide reasonable assurance that fraudulent activities within the university's areas of responsibility are prevented, detected, reported, and investigated. He indicated that the proposed Regulation FIU-117 is in alignment with BOG Regulations 3.003 and 4.001 and applies to any fraud, suspected fraud, or related wrongful acts involving any member of the University community, including Board of Trustees members, University employees, vendors, volunteers, consultants, students, and entities or individuals contracting, affiliating, or doing business with the University.

Mr. Williams pointed out that the University President is responsible, by and through the University's Vice Presidents and Deans, for adopting an anti-fraud framework. He added that those reporting to the President share in the responsibility of ensuring that the anti-fraud framework is in place and maintained appropriately. He remarked that all covered individuals and entities, as described earlier, who become aware of, or suspect fraudulent or wrongful activity, acting in good faith, should report said activity. He mentioned that the Chief Audit Executive shall timely report significant and credible allegations of waste, fraud, or financial mismanagement to the Board of Governors Office of Inspector General and Director of Compliance.

Mr. Williams indicated that the proposed Regulation also establishes a process for investigating significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuse against the Chief Audit Executive or the Chief Compliance Officer. He added that the proposed Regulation delineates the responsibility of the Chief Audit Executive to timely notify the BOG of any significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuse made against a member of the Board of Trustees or the University President. Mr. Williams explained that the proposed Regulation shall be reviewed at least every five years for currency and consistency with applicable BOG and University regulations and the Board of Trustees shall be notified, at least

annually, of the efficacy of the University's anti-fraud framework and any necessary revisions to improve the framework.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend that the FIU Board of Trustees approve the proposed Regulation FIU-117 Fraud Prevention and Detection and delegate authority to the University President to approve any subsequent non-material amendments based on comments to the Regulation received from the Florida Board of Governors and as a result of the regulation-making process.

AC3. Proposed Revisions to Audit and Compliance Committee Charter

Mr. Williams presented the proposed revisions to the Audit and Compliance Committee Charter for Committee review. He noted that the recommendation to change the review period for the Charter from every two (2) years to every three (3) aligns with BOG Regulation 4.002. He added that another significant recommendation and change to the Charter involves the incorporation of the Committee's governance responsibilities resulting from the adoption of FIU-117 Fraud Prevention and Detection Regulation.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee recommend to the FIU Board of Trustees approval of the proposed revisions to the Audit and Compliance Committee Charter.

4. Discussion Items

4.1 Office of Internal Audit Status Report

Mr. Williams presented the Internal Audit Status Report and commented on recently completed audits. He explained that one of the completed audits pertained to the audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity, which was presented as part of agenda item AC1. He remarked on the audit of Information Technology Controls Over Procurement Services and pointed out that the audit concluded that the systems utilized during the procurement process had adequate controls for least privilege access, audit logging, and change management. He stated that the audit also identified opportunities for strengthening controls and improving processes, including disabling or deactivating terminated employees' access to the Jaggaer procurement system, refraining from creating generic accounts in the system and training accounts, improving segregation of duties by removing incompatible roles wherein the requester, approver of the requisition, and the receiver of goods and services is the same individual, and documenting and maintaining a Business Continuity Plan and a Disaster Recovery Plan.

Mr. Williams pointed out that there are five (5) audits in various stages of completion. He remarked on the progress towards the completion of past audit recommendations. He explained that there were 33 recommendations due for implementation during the six months ended January 31, 2022, and that 27 or (82 percent) of said recommendations were completed and 6 or (18 percent) were partially implemented. He explained that the Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, abuse, and mismanagement. Mr. Williams noted that the Office of Internal Audit has evaluated the complaints received and is currently investigating those deemed appropriate for their office to investigate and has referred the others to the appropriate units within the University for investigations. Mr. Williams remarked that substantiated

allegations that are deemed to be significant and credible will be reported to the University President and Board of Trustees and stated that the Office of Internal Audit does not have any such allegations to report to the Board of Trustees at this time.

Mr. Williams pointed out that an independent, external quality assurance review of the Office of Internal Audit audit activity was last completed in December 2019. He added that the Office received the highest possible rating of “generally conforms.” He mentioned that in December 2021, a senior staff member of the Office of Internal Audit completed an internal quality assessment of the Office’s internal audit activity and similarly concluded that the Office of Internal Audit generally conforms with the selected Standards reviewed. Mr. Williams provided an update on the Office of Internal Audit’s recruitment efforts. He noted that the competitive job market along with the accommodations and perks being offered to candidates continue to present a challenge for recruiting and retaining qualified audit talent. In response to Trustee Natasha Lowell, Mr. Williams commented on challenges related to matching compensation levels within the external job market and not being able to provide a hybrid/flexible work environment. In response to Board Vice Chair Roger Tovar, Mr. Williams commented that the Office of Internal Audit has expanded the number of internships offered.

4.2 Office of University Compliance and Integrity Quarterly Report

- *Florida International University Design and Effectiveness Review*
- *Compliance and Ethics Program Survey Assessment Based Results*

Chief Compliance and Privacy Officer Jennifer LaPorta provided work plan updates and highlighted key initiatives. She explained that the Foreign Influence and Global Risk Taskforce is the University’s governance group for the area of foreign influence and global risk. As the Chair of the Foreign Influence and Global Risk Taskforce, Ms. LaPorta oversees the four distinct subcommittees formed to address the requirements of new Florida Statutes regarding foreign influence and research integrity. She explained that the subcommittees meet regularly to effectuate compliance efforts with said Statutes and to further refine processes and workflows that have been established. She commented on the filing of foreign gifts and contracts as required by the new Statute, adding that after-action determinations are underway to identify the resources that are necessary to effectuate said recording every six months moving forward. Ms. LaPorta remarked that the new travel authorization process was launched in January and addresses the new Statute, which necessitates certain screening requirements for all foreign travel with additional diligence for countries of concern.

Ms. LaPorta remarked on the 2021 external program review of the FIU Compliance Program. She pointed out that the Compliance team also requested a deeper evaluation beyond the required BOG report to inform workplan initiatives and added that the external assessor provided a detailed memorandum that includes benchmarking against the programs and practices of leading companies around the world. She stated that the Office is in the process of responding to the key elements of said memorandum and that many elements coincide with the results of the Compliance and Ethics Program Survey. Further referring to the external assessor’s memorandum, she commented on the assessment methodology and provided an overview of the University’s maturity scale results in relation to each assessment category. Ms. LaPorta indicated that the Code of Conduct has been finalized. She mentioned that of the five (5) completed training and attestation campaigns during the

period, four (4) had a 100% completion rate and one (1) had a 99.6% completion rate. With respect to investigation, discipline, incentive, and corrective action, she indicated that 30 open reports are in various stages of the assignment, review, and tracking process. She mentioned that the Office of Compliance continues to administer the compliance monitoring calendar and commented on the launch of the compliance requirements matrix platform.

In response to Board Vice Chair Tovar, Ms. LaPorta remarked on her commitment to the Committee in terms of reporting matters or situations that are believed to represent a high-risk area. Further responding to Board Vice Chair Tovar, she mentioned that the Compliance office achieves much of what they are doing through the use of committees and resources throughout the University. She added that allocations may be necessary in the area of risk management.

5. New Business

5.1 Senior Management Discussion of Audit Processes

Committee Chair Duarte 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 participating via Zoom or accessing the meeting via the webcast was required to exit those platforms during the discussion with the senior management, adding that this was strictly voluntary. The Committee met with senior management. Interim Chief Financial Officer and Senior Vice President for Finance and Administration Aime Martinez commented on the collaborative process with the Office of Internal Audit, noting that senior management is provided with opportunities for providing input on audit findings. Interim Provost and Executive Vice President Elizabeth M. Bejar remarked on the positive impacts resulting from the Office of Internal Audit's audit experience and legal expertise. In response to Committee Chair Duarte, Interim CFO and Sr. VP Martinez stated that despite the vacant positions, the Office of Internal Audit has an experienced team, which has ensured that post-audit processes with senior management remain timely.

6. Concluding Remarks and Adjournment

With no other business, Committee Chair Carlos A. Duarte adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Thursday, March 3, 2022 at 9:31 a.m.

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**THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES**

Audit and Compliance Committee

June 16, 2022

Subject: Proposed Amendment to Regulation FIU-117 Fraud Prevention and Detection

Proposed Committee Action:

Recommend to the Florida International University Board of Trustees approval of the proposed amendment of Regulation FIU-117 Fraud Prevention and Detection and delegate authority to the University President to approve any subsequent non-material amendments based on comments to the Regulation received from the Florida Board of Governors and as a result of the regulation-making process.

Background Information:

This regulation is being amended to include the process for handling any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, or other abuse made against a member of the Board of Trustees or the President and to revise the related notification requirement in alignment with Board of Governors (BOG) Regulation 4.001. In addition, BOG Regulation 4.001 is in the process of being amended and other revisions are being made to this regulation to conform to that amendment.

BOG Regulation 3.003(3), Fraud Prevention and Detection, states, in relevant part, that each university board of trustees shall adopt a regulation establishing criteria related to appropriate institutional controls and risk management framework that provide reasonable assurance that fraudulent activities within the university's areas of responsibility are prevented, detected, reported, and investigated.

BOG Regulation 4.001(5), University System Processes for Complaints of Waste, Fraud, or Financial Mismanagement, states, in relevant part, that each board of trustees shall adopt a regulation which requires timely notification to the Board of Governors, through the OIGC, of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, and other abuses made against the university president or a board of trustees member. BOG Regulation 4.001(5) also sets forth requirements relating to the process for handling such allegations including any investigation and the submission of the investigative report at the conclusion of any such investigation.

Supporting Documentation: Proposed Amendment to Regulation FIU-117 Fraud Prevention and Detection

Facilitator/Presenter: Trevor L. Williams

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**THE FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES
FLORIDA BOARD OF GOVERNORS**

NOTICE OF PROPOSED AMENDMENT TO REGULATION

REGULATION NO.: FIU-117

REGULATION TITLE: Fraud Prevention and Detection

SUMMARY: This regulation is being amended to include the process for handling any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, or other abuse made against a member of the Board of Trustees or the President and to revise the related notification requirement in alignment with Board of Governors (BOG) Regulation 4.001. In addition, BOG Regulation 4.001 is in the process of being amended and other revisions are being made to this regulation to conform to that amendment.

TEXT OF REGULATION: The full text of the proposed regulation can be viewed below and on the website of The Florida International University Board of Trustees, <http://regulations.fiu.edu>. If you would like a copy of the proposed regulation, please contact Eli Deville, Departmental Administrator, Office of the General Counsel, Florida International University, 11200 SW 8th Street, PC 511, Miami, FL 33199. Email: devillee@fiu.edu | Phone: 305.348.2103 | Fax: 305.348.3272.

AUTHORITY: Article IX, Section 7, Florida Constitution, Board of Governors Regulations 1.001, 3.003, and 4.001.

NAME OF PERSON INITIATING PROPOSED REGULATION:

Trevor Williams, Chief Audit Executive.

ANY PERSON SEEKING TO COMMENT ON THE PROPOSED REGULATION MUST SUBMIT COMMENTS IN WRITING TO THE CONTACT PERSON LISTED BELOW. ALL WRITTEN COMMENTS MUST BE RECEIVED BY THE CONTACT PERSON WITHIN 14 CALENDAR DAYS OF THE DATE OF PUBLICATION OF THIS NOTICE.

CONTACT PERSON REGARDING THE PROPOSED REGULATION:

Eli Deville, Departmental Administrator, Office of the General Counsel
Florida International University, 11200 SW 8th Street, PC 511, Miami, FL 33199
Email: devillee@fiu.edu | Phone: 305.348.2103 | Fax: 305.348.3272.

DATE OF PUBLICATION: May 12, 2022

THE FULL TEXT OF THE PROPOSED REGULATION IS PROVIDED BELOW:

FIU-117 Fraud Prevention and Detection

Objective and Purpose

Florida International University, under the governance of its Board of Trustees, is committed to the highest standards of moral, professional and ethical behavior. The Code of Ethics for Public Officers and Employees, Part III, Chapter 112, Florida Statutes, and University regulations and policies, articulate standards of behavior and requirements for the disclosure of fraudulent and other improper activities. Breaches of these standards, especially acts involving fraudulent behavior, are costly financially and erode the public trust and confidence in the University. Such breaches also impair the University's reputation for operating with efficiency as a good custodian of public and private funds. This Regulation establishes University criteria related to appropriate institutional controls and risk management framework to provide reasonable assurance that fraudulent activities within the University's areas of responsibility are prevented, detected, reported, and investigated.

Scope of Regulation

This Regulation applies to any fraud, suspected fraud, or related wrongful acts involving any member of the University community, including Board of Trustees members, University employees, vendors, volunteers, consultants, students, and entities or individuals contracting, affiliating or doing business with the University. This Regulation is in alignment with Board of Governors Regulation 3.003 Fraud Prevention and Detection and Board of Governors Regulation 4.001 University System Processes for Complaints of Fraud, Waste, Fraud Abuse, or Financial Mismanagement. Allegations or matters of conduct deemed outside the scope of this Regulation (e.g., within the purview of FIU-2501 Student Conduct and Honor Code; Research Misconduct Policy #2370.070), such as academic or research misconduct, must be referred to the appropriate management area for review and action.

Statement of Regulation

The University has zero tolerance for fraudulent activity. For purposes of this Regulation, fraud is defined as an intentional misrepresentation or concealment of a material fact for the purpose of obtaining a benefit that would not otherwise be received, or the inducement of another to act upon the intentional misrepresentation or concealment to their detriment. Examples of wrongful acts that may constitute fraud include, but are not limited to, the following:

1. Dishonest or fraudulent acts in the course of performing University functions;
2. Forgery or alteration of any document, check, bank draft or account of the University or any other University-related document;
3. Destruction, alteration, mutilation, concealment, covering up, falsification or making of a false entry in any record, document or tangible object with the intent to impede, obstruct, or influence any investigation by the University or by any state, federal, or administrative agency;
4. Willful and/or intentional destruction, alteration, or concealment of any records to be used and/or used in the conduct of an audit, bid/vendor selection, contract execution, or pursuit of debt financing;
5. Misappropriation or theft of funds, securities, supplies, equipment, or other assets of the University;

6. Impropriety in the handling or reporting of University or University-related money or financial transactions;
7. Improperly influencing or attempting to influence the conduct of any audit of University finances, operations or accounts;
8. Improperly taking information, using it or providing information that would lead to identity theft and/or participation in any activity that is intended to initiate an identity theft scheme; and
9. Authorizing or receiving payment for goods not received or services not performed.

Fraud Control Framework

The University will develop and maintain an anti-fraud framework which shall be based on:

1. Commitment to creating an organizational culture and structure conducive to fraud risk management through awareness, training, and top-down leadership;
2. Thorough, on-going assessment of risks relevant to the University's operating environment;
3. Development and implementation of processes and systems to effectively prevent, detect, and investigate fraud;
4. Application of appropriate criminal, civil, administrative, or disciplinary action to remedy the harm from fraud;
5. Training of staff in fraud awareness; and
6. Assessing and evaluating the success of the adopted framework based on actual fraud losses and changes in known fraud scenarios using a risk-based/cost-benefit approach and adapting current activities to improve future fraud risk management.

Key Roles and Responsibilities

1. **University President** is responsible, by and through the University's Vice Presidents and Deans, for adopting an Anti-Fraud Framework ("Framework") for the prevention, detection, reporting, investigation, and remediation of fraud and for combating fraud by creating an organizational culture conducive to fraud risk management through awareness, training, and top-down leadership.
2. **Vice Presidents and Deans** are responsible for fostering a culture and environment to prevent improper behavior and make fraud control the responsibility of all employees under their direction. As fraud risk owners within their respective units, Vice Presidents and Deans are responsible for developing and maintaining effective institutional controls and mitigating measures as part of the University's Enterprise Risk Management and Anti-Fraud Framework to provide reasonable assurance that fraudulent activities within their areas of responsibility are prevented, detected, reported, and investigated. In those instances where internal controls may need strengthening, the Office of Internal Audit should be consulted for assistance on how to enhance those controls.
3. **Supervisors and Managers** are responsible for fostering a culture and environment to prevent improper behavior and make fraud control the responsibility of all staff under their supervision. This occurs when Supervisors and Managers consistently display, through words and actions, an unwavering commitment toward complying with applicable laws, University regulations and policies and when Supervisors and Managers develop and maintain proper internal controls that provide for accountability and safeguarding of resources. Supervisors and Managers should be cognizant of the risks

and exposures inherent in their area of responsibility and signs of fraudulent or other wrongful conduct. They must ensure that staff participate in fraud awareness education and training and that audit recommendations are implemented promptly.

4. **University Employees** are responsible for acting responsibly and ethically, adhering to all applicable laws, University regulations and policies and actively participating in the implementation of fraud control strategies. Employees should be familiar with the types of fraudulent activities that might occur within their areas of responsibility, be alert for any indications of irregularity, and report any suspicions of, or information relating to any instance of fraudulent conduct.
5. **Office of Internal Audit** is responsible for the investigation of all suspected acts of fraud as defined by this Regulation and consistent with Board of Governors Regulation 4.001. As necessary, the Office of Internal Audit will work with the Office of General Counsel to obtain external parties with subject matter expertise and/or professional independence to perform or assist with fraud investigations and inform the Board of Trustees when contracting for such assistance.

Reporting

1. **Responsibility to Report.** All members of the University community including Board of Trustees members, University employees, vendors, volunteers, consultants, students, and entities or individuals contracting, affiliating or doing business with the University who become aware of or suspect fraudulent or related wrongful activity are responsible for reporting the suspected activity to the Office of Internal Audit. An employee's failure to report suspected fraudulent or wrongful activity may be subject to appropriate institutional disciplinary action in accordance with University policies and regulations and any applicable collective bargaining agreement(s).
2. **Requirement to Act with a Reasonable Good Faith Belief.** Any individual reporting detected or suspected fraudulent activity must be acting in good faith and have reasonable grounds for believing the information provided.
3. **Complainant Notification Procedure.** Detected or suspected fraudulent activity or related conduct should be reported to one of the following:
 - a. **Office of Internal Audit.** The Office of Internal Audit may be emailed at Auditors@fiu.edu and/or contacted at Phone: 305-348-2107. Reporters seeking whistle-blower protection should file reports of fraud directly with the Office of Internal Audit.
 - b. **Ethical Panther Reporting Hotline.** Reporters may access the Ethical Panther Hotline at <https://fiu.i-sight.com/portal> or by calling 1-888-520-0570 (reporters can choose to remain anonymous)

Rights and Protections of the Reporting Individual

1. **Confidentiality.** The University will treat all information received confidentially to the extent permitted under applicable law. To the extent permitted under law, investigation results will not be disclosed or discussed with anyone other than those individuals who have a legitimate need to know.
2. **Whistle-blower Protection.** The Chief Audit Executive shall assess each reported allegation to determine if it meets the criteria delineated under the Florida Whistle-blower's Act (Sections 112.3187 – 112.31895, Florida Statutes). If the complaint is

determined to fall under the Whistle-Blower's Act, the reporter shall be notified of their protections under said Act, including confidentiality and non-retaliation for filing such a report.

3. **Retaliation.** The University prohibits any form of retaliation against individuals who make a reasonable good faith report of potential misconduct including fraud or suspected fraud or for their participation in an investigation into misconduct. An employee or other person who acts in good faith and has reasonable grounds for reporting suspected fraud or other improper activity may not be discharged, demoted, suspended, threatened, harassed, or suffer adverse personnel action of any kind because of such individual's reporting or assistance to an investigation into fraudulent or other inappropriate activity.

Actions to Be Taken When Fraud or Related Misconduct Is Identified and Substantiated

1. **General.** Employees determined to have participated in fraudulent acts will be subject to disciplinary action (i.e., demotion, suspension, termination, etc.) in accordance with University policies and regulations and any applicable collective bargaining agreement(s).
2. **Criminal, Civil, or Administrative.** Without limiting any other right or remedy of the University, whether civil or otherwise, the University may refer and coordinate with any appropriate law enforcement agency about any criminal and/or administrative actions that may also be taken against any person or entity who is found to have participated in unlawful acts.
3. **Non-employee.** Without limiting any other right or remedy of the University, whether civil or otherwise, if a vendor, volunteer, consultant, student, entity or individual contracting, affiliating or doing business with the University is determined to have participated in fraudulent acts this will result in termination of the business or other relationship with the University and other actions as appropriate.
4. **Remediation.** Designated University personnel will promptly review and remediate internal control deficiencies identified in the final investigative report, including, but not limited to, recovery of University resources or losses.

Alert/Reporting Process

1. **General.** The results/status of ongoing investigations will not be disclosed or discussed with anyone without a need to know consistent with a thorough investigation, unless required by law, regulation, or University policy.
2. **Reporting to University Personnel and Board of Trustees.** If the investigation substantiates that any fraudulent activities have occurred, the Chief Audit Executive will issue reports to appropriate designated University personnel and the Board of Trustees as required to provide details and support for this conclusion.
3. **Reporting to OIGC.** Significant and credible allegations are those that, in the judgment of the chief audit executive, require the attention of those charged with governance and have indicia of reliability. For significant and credible allegations of fraud, waste, fraudabuse, or financial mismanagement within the University and the Board of Trustees' operational authority, the Chief Audit Executive shall timely provide the Board of Governors Office of Inspector General and Director of Compliance (OIGC) sufficient information to demonstrate that the Board of Trustees is both willing and able to address the allegation(s). Following disposition of the investigation, the Chief Audit Executive

shall provide the OIGC with University action and final case disposition information sufficient to demonstrate that the Board of Trustees was both willing and able to address such allegations.

4. **Notification to Board of Governors.** The Board of Trustees, through its Chair (or through the Chair of the Audit and Compliance Committee in the circumstances set forth in sub-paragraph (a) below), shall timely notify the OIGC of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, or other abuse made against a member of the Board of Trustees or the President. Such allegations will be handled as follows:
 - a. The Chair of the Board of Trustees (or the Chair of the Audit and Compliance Committee of the Board of Trustees if the allegations involve the Chair of the Board of Trustees), in consultation with the Chair of the Board of Governors, shall review the matter and may ask the OIGC to conduct a preliminary inquiry, in accordance with section 10.2.a of the OIGC charter. If it is determined by the Chair of the Board of Trustees (or the Chair of the Audit and Compliance Committee of the Board of Trustees if the allegations involve the Chair of the Board of Trustees) and the Chair of the Board of Governors or through an OIGC preliminary inquiry that an investigation is warranted, it shall take one of the following forms:
 - i. The Board of Trustees will hire an independent outside firm to conduct the investigation with OIGC guidance and monitoring; or
 - ii. The OIGC will perform the investigation.
 - b. At the conclusion of such investigation, the report shall be submitted to the subject, who shall have twenty (20) working days from the date of the report to submit a written response. The subject's response and the investigator's rebuttal to the response, if any, shall be included in the final report provided to the Board of Trustees and the Board of Governors.

- 4.5. **Significant and Credible Allegations Against Chief Audit Executive or Chief Compliance Officer.** If the University receives a significant and credible allegation of fraud, waste, abuse, or financial mismanagement, misconduct, or other abuse against the Chief Audit Executive or the Chief Compliance Officer, the President and the Chair of the Audit and Compliance Committee of the Board of Trustees will consult with the Office of the General Counsel to review the matter and timely provide the OIGC with sufficient information to demonstrate that the Board of Trustees is both willing and able to address the allegations. If, after review, an investigation is warranted, the Chair of the Audit and Compliance Committee may either hire an independent outside firm to conduct the investigation with the Chair and General Counsel's guidance and monitoring, or refer the matter to the OIGC to conduct the investigation if appropriate.

5. ~~**Notification to Board of Governors.** The Chief Audit Executive shall timely notify the OIGC of any significant and credible allegation(s) of fraud, waste, mismanagement, misconduct, and other abuses made against a member of the Board of Trustees or the President and shall provide copies of all final investigative reports to the Board of Governors, if the allegations are determined to be significant and credible.~~

Periodic Review and Notification

This Regulation shall be reviewed at least every five years for currency and consistency with applicable Board of Governors and University regulations. The Board of Trustees shall be notified, at least annually, of the efficacy of the University's antifraud framework and any necessary revisions to improve the framework.

Authority: Article IX, Section 7, Florida Constitution, Board of Governors Regulations 1.001, 3.003, and 4.001. History – New, 3/4/2022–, Amended.

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THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
Audit and Compliance Committee
June 16, 2022

Subject: Internal Audit Plan, 2022-23

Proposed Committee Action:

Approve the University Internal Audit Plan for Fiscal Year 2022-23.

Background Information:

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

The Audit and Compliance Committee Charter, section 2.7, states, in relevant part, that:

The Board authorizes the Audit and Compliance Committee to review and approve the Office of Internal Audit's annual audit plan (and any subsequent changes thereto), considering the University-wide risk assessment and the degree of coordination with the Auditor General's Office for an effective, efficient, nonredundant use of audit resources.

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

Supporting Documentation:

Internal Audit Plan, 2022-23

Risk Assessment – List of high and significant risks (*mapped to five-year Audit Plan*)

Facilitator/Presenter:

Trevor L. Williams

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MEMORANDUM

Date: June 8, 2022

To: Chairman and Members of the Audit and Compliance Committee

From: Trevor L. Williams, Chief Audit Executive

Subject: Internal Audit Plan for Fiscal Year 2023

I am pleased to present FIU's Office of Internal Audit (OIA) proposed audit plan for fiscal year 2023 for your review and approval. The plan was developed in collaboration with University administration, using a systematic risk-based approach to help us determine which audits to perform. This approach fulfills our goal of allocating internal audit resources effectively and focuses on the imminent risks to the University's operations. We realize that many University operations will again be in transition during the first three months of the plan as the University reverts to pre-pandemic conditions. This year's plan factors into its development the corollary of the transition and the recruitment challenges of finding appropriately qualified candidates to fill open positions.

Risk Assessment:

In developing this year's audit plan, we completed a University-wide risk assessment by requesting business and instructional unit leaders to indicate and rate the top 10 to 15 risks that could impact their fulfilling the missions and goals of the units for which they have oversight. They were instructed to consider relevant risk factors, including operational, safety, financial, regulatory, and reputational risks. Additionally, we provided the tool for capturing and reporting their assessment.

Upon receipt of the risk assessments, we analyzed the stated risks, related controls, and rating. As a part of our analysis, we considered additional factors, including materiality, regulatory requirements, area of special concern, inherent risk, and past audit coverage to inform the extent of our concurrence with the indicated rating. Our analysis also

benefited from personal discussions with selected senior staff members. The process also involved us considering the 2022-2026 Five-year Audit Plan that was reviewed by the Board of Trustees last year. Through this collective effect, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed.

On the following page, we have mapped the individual risks reported to us in the Risk Assessment Heat Map, showing the number of risks evaluated and their relative placement.

FLORIDA INTERNATIONAL UNIVERSITY THE OFFICE OF INTERNAL AUDIT UNIVERSITY RISK ASSESSMENT HEAT MAP

IMPACT	Lasting damage to reputation, operations & funding.	Severe	14	23	14	12
	Disrupts operations over months; up to \$1M at risk.	Significant	28	64	54	16
	Short-term negative effects/press; up to \$250K at risk.	Moderate	29	85	32	14
	Minor regulatory or reputational effects; < \$25K at risk.	Negligible	36	20	5	2
			Remote	Less than likely	Likely	Very likely
			Chance of occurrence < 10%	Chance of occurrence = 10% - 30%	Chance of occurrence = 30% to 75%	Chance of occurrence > 75%
			LIKELIHOOD			

To achieve the best use of audit resources, we continue to focus our audit coverage to areas of high risks (those falling within the red section on the heat map). At the same time, we acknowledge that some risks identified might not be sought for auditing, but rather simply need mitigating actions. Management might find it useful to utilize the list of risks to identify those specific risks for strategic planning purposes. Furthermore, those risks that are not subject to audit could be monitored by the Office of University Compliance and Integrity.

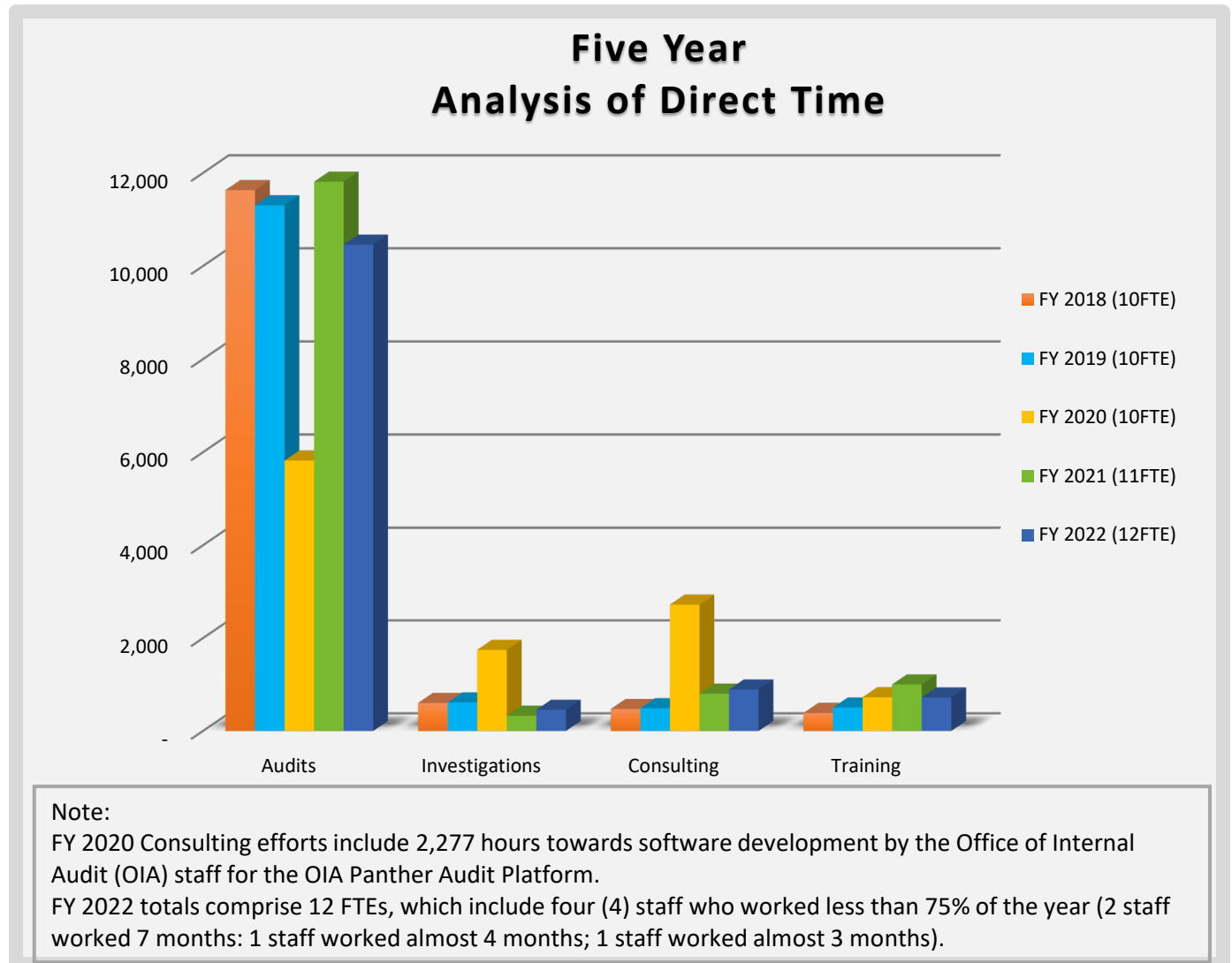
Attached to this memo is a combined Risk Assessment/Five-Year Audit Plan.

Internal Audit Resources:

Included in the responsibilities of the Audit and Compliance Committee is to review the resources of the Office of Internal Audit annually.¹ The composition of our Office currently includes 10 certified professional auditor positions (eight of which are filled), an administrative services coordinator, and one student intern. We will continue the recruitment process in our aim to have a full complement of qualified, professional staff as soon as possible.

¹ FIU Board of Trustees Audit and Compliance Committee Charter, §4.31 on page 6.

The following graph reflects how the Office of Internal Audit's direct staff time was spent during the past five fiscal years:



Despite our established audit plan, at times our workload is difficult to predict as investigations and other unplanned work affect our progress towards the completion of planned audit projects. During the last fiscal year, we fell short of executing the audit plan and have six carryover audits into FY2023. Disruptions due to turnover and an employee being on family medical leave, as well as the emergence of an unplanned attestation project delayed execution of the approved audits. Although we anticipate two additional audit staff members being on extended leave during FY2023, we will make every effort to execute the approved audit plan.

Audit Plan:

The number of audits planned for the 2022-2023 fiscal year is based on the current resources and estimated direct audit person-hours available. We will adjust the plan accordingly as changes to these drivers occur. The following table outlines our proposed audit plan for FY 2023:

Carryover Audits:	
College of Public Health & Social Work Operational Controls Operational Controls •	
Information Technology Cybersecurity Prevention and Detection Controls •	
Information Technology Data Breach of Protected Information •	
Research & Development Research Training and Policy Compliance •	
University-wide Export Controls •	
University-wide Student Safety – Hazing Prevention •	
Proposed New Audits:	
Unit/Department	Area of Focus
Analysis and Information Management	Performance Based Funding Metrics Data Integrity •
Athletics	NCAA Football Attendance Certification •
College of Arts, Science, & Education	Operational, Financial, & Information Technology Controls •
Enrollment Services	Motor Vehicle Internal Control & Data Integrity •
Parking & Transportation	Motor Vehicle Internal Control & Data Integrity •
Plant Operations & Maintenance	Facilities Inspection & Deferred Maintenance •
University-wide	Follow-up of Prior Audit Recommendations •
Targeted	Continuous Auditing

Conclusion:

The risk-based approach used in establishing the baseline risk assessment and re-evaluating the rating of certain risks connected to University activities and programs incorporated the input from University Management. This enabled our collective knowledge to identify potential areas for audit and to develop the proposed audits for the 2023 fiscal year that will optimize our resources and capitalize on our audit staff's

individual strengths. In addition, to a large extent, it serves as the framework for identifying the planned audits for the next five years as depicted on the following pages.

Internal Audit Plan for Fiscal Year 2023

June 8, 2022

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Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan												
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2020	2021	2022	2023	2024	2025	2026	2027
1.	Academic Affairs	Student Health Center	(2/4)	x					✓			
2.	Academic Affairs	Applied Research Center	(3/3)							✓		
3.	Academic Affairs	Food Network South Beach Wine & Food Festival	(2/4)	x					✓			
4.	Academic Affairs	COVID-19 Related Student Fee Refund – (3/2)	(3/1)			x			✓			
5.	Analysis & Information Management	Performance Based Funding Metrics Data Integrity	(2/2)	x	x	x	x	✓	✓	✓	✓	✓
6.	Athletics	Major NCAA Violations	2/3							✓		
7.	Athletics	Title IX Violations	3/2							✓		
8.	Athletics	Health Services Billing & Coding Process – (2/4)	[1/1]			x						
9.	Athletics	NCAA Football Attendance Certification	(2/3)	x	x			✓	✓	✓	✓	✓
10.	Capital Construction	Project Administration & Funding	(2/4)	x					✓			
11.	College of Arts, Science, & Education	Operational/Financial Information Technology & Controls	(2/3)	x				✓				
12.	College of Business (Chapman)	Operational and Financial Controls	4/4	x						✓		
13.	College of Medicine	Affiliated Agreements For Student Placement & Rotation	3/4	x			x					✓
14.	College of Medicine	Human Subject Research Controls	4/4	x					✓			
15.	College of Nursing and Health Sciences	Auxiliary Funded Programs Operations	(3/2)		x					✓		
16.	College of Public Health & Social Work	Operational/Financial & Information Technology Controls	(3/2)					✓				
17.	Enrollment Services	Motor Vehicle Internal Controls & Data Integrity (4/1)	(3/1)	x	x			✓			✓	
18.	Environmental Health & Safety	Lab Safety	3/4	x		x					✓	
19.	Environmental Health & Safety	Hazardous Wastes & Materials Management	2/4	x		x					✓	
20.	Environmental Health & Safety	Regulatory & Code Compliance	2/3	x		x					✓	
21.	External Relations, Communications, & Marketing	Comprehensive/Coordinated Content Driven Solutions	4/3						✓			
22.	External Relations, Communications, & Marketing	Brand Alignment and Affinity Management and Digital/Web Communication Standards Compliance	4/4						✓			
23.	Financial Management	Purchasing & Competitive Bidding Process	2/3	x	x	x					✓	
24.	Financial Management	Treasury Management - (1/2)	(3/4)		x							✓
25.	FIU Foundation	Donor Intent/Confidentiality - 2/3	(2/2)	x		x					✓	
26.	Housing & Residential Life	Student Housing	4/2	x						✓		
27.	Human Resources	New Employee Document Verification Process - 4/3	(3/2)			x					✓	
28.	Human Resources	Payroll	(4/3)	x					✓			
29.	Human Resources	Overpayment of Terminated Employees	(3/2)	x					✓			
30.	Information Technology	Data Breach of Protected Information	3/4	x				✓				✓
31.	Information Technology	IT Physical Controls	3/3	x							✓	
32.	Information Technology	Panther Tech	(3/3)									✓
33.	Information Technology	Data Loss Prevention Controls	(3/2)	x	x				✓			
34.	Information Technology	Cybersecurity Prevention and Detection Controls	(4/3)					✓				✓
35.	Information Technology	Vendor Management	(3/3)	x						✓		
36.	Information Technology	Physician Assistant Program – IT Controls	(3/2)						✓			
37.	Information Technology	Media Sanitation Guidelines & Controls	(3/3)			x					✓	
38.	Instruction & Academic Support	Grading Integrity Management	4/3						✓			
39.	Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity - (4/1)	(3/2)	x		x		✓				
40.	Plant Operations & Maintenance	Motor Pool (University Fleet Management)	(4/2)	x		x						✓
41.	Plant Operations & Maintenance	Access Controls – Secure Locations	3/3	x			x					✓
42.	Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	3/3	x				✓				
43.	Plant Operations & Maintenance	Construction Accident Reporting	2/4						✓			
44.	Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	2/3	x					✓			
45.	Police Department	Jeanne Clery Act Compliance	(2/4)	x							✓	
46.	Research & Development	Research Training & Policy Compliance	3/3	x				✓				✓
47.	Research & Development	Biohazards Response Management	2/3	x							✓	
48.	Research & Development	Foreign Influence Regulatory Compliance	2/4						✓	✓	✓	✓
49.	Research & Development	Information Technology Controls	(3/4)						✓			
50.	Research & Development and College of Medicine	Plagiarism & Research Misconduct Management & Controls	3/3						✓			
51.	Student Affairs	Children's Creative Learning Center	(3/3)	x						✓		
52.	University-wide	Accounts Receivable Process	(3/2)		x						✓	
53.	University-wide	Conflict of Interest & Related Party Transactions	3/3	x			x			✓		
54.	University-wide	Export Controls	4/4					✓				✓
55.	University-wide	Payroll Irregularities and Fraud Controls – 3/3	(3/2)			x						✓
56.	University-wide	Grant Accounting – Auxiliary & Foundation Funded – 4/4	(3/2)			x					✓	
57.	University-wide	FERPA Compliance	3/3	x			x					✓
58.	University-wide	COVID-19 Financial Assistance Compliance – 3/4	(3/2)			x			✓			
59.	University-wide	Natural Disaster Preparedness & Response	3/4						✓			
60.	University-wide	Use of Student Fees	2/3	x								✓
61.	University-wide	Grant Expenditure Controls	2/3	x							✓	
62.	University-wide	General Data Protection Regulation Controls	(3/4)									
63.	University-wide	Background Check – Volunteers & Third Parties	(4/3)	x					✓			

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Internal Audit Plan for Fiscal Year 2023

June 8, 2022

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Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan												
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				prior	2019	2020	2021	2022	2023	2024	2025	2026
64.	University-wide	Student Safety – Hazing Prevention – (3/4)	[2/3]					✓				
65.	University-wide	Admissions Policy Compliance	(3/4)				x					✓
66.	University-wide	Follow-up on Prior Audit Recommendations	(4/1)	x	x	x	x	✓	✓	✓	✓	✓
67.	Targeted	Continuous Auditing	N/A					✓	✓	✓	✓	✓

Note: The Risk Index represents the coordinates of the X and Y axes as plotted on the Risk Assessment Heat Map. Parenthetic Risk Index is assigned by OIA to specific audit project identified through analyses other than the risk assessment survey tool. Bracketed Risk Index represents the adjusted risk rating for the general subject matter. Where such an adjustment is made, the initial Risk Index appears in the title line of the general subject matter. See Attachment 1 for a crosswalk between the planned audits and the higher rated risks.

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SUMMARY OF FIFTEEN MOST STATED RISKS			
CATEGORY OF RISKS		FREQUENCY	RISK RATING COORDINATES (AVERAGE)
1.	Safety and Security Management: Safety of students, faculty, staff, and visitors due to hazardous and unsafe conditions.	43	3/2
2.	Workforce Attrition and Size: Employee turnover; retaining talent; inadequate staffing; overly dependent on adjuncts.	27	3/3
3.	Information Security Management: Data breach; leak of protected information; cybersecurity lapses; Unauthorized or inappropriate access to core systems.	16	2/3
4.	Enrollment and Revenue Decline: Decline in enrollment.	13	2/2
5.	Safeguarding of Assets: Theft of property (materials, supplies, and equipment); stolen card or fraudulent use.	12	2/2
6.	Facilities and Equipment Maintain Management: Failure to perform deferred or preventive maintenance on facilities; poor equipment maintenance.	10	2/3
7.	Employee/Student Behavior and Ethical Conduct: Unethical or inappropriate behavior/conduct; employees may act unethically or illegally.	10	2/3
8.	Accreditation Management: Accreditation, Licensing and Compliance Monitoring; Failure to obtain or maintain accreditation.	9	2/3
9.	Financial Investment Management: Failure to exercise due care in investment of funds; Poor investment decisions/strategy.	8	2/3
10.	Conflict of Interest Reporting and Management: Outside Activity/Conflict of Interest Disclosures.	7	2/3
11.	Compliance with Laws, Regulations, Policies, and Procedures: Failure to follow policies and procedures.	7	2/3
12.	Funding Support: Lack of budgetary support for individual departments.	6	4/3
13.	Contract Management: Improper/illegal contracting and/or contract management; Non-compliance with contracting/bidding process rules.	6	2/3
14.	Fraud Control and Management: Fraud; Employer and student fraud through career platform 'handshake'.	6	1/2
15.	Foreign Influence: Travel to a foreign country of concern (CHN, RUS, IRN, SYR, CUB, VEN, PRK) or foreign country on the list of State Sponsors of Terrorism (CUB, PRK, IRN, SYR); Entering into an agreement with a restricted/black-listed entity or person in a foreign country; Previously cleared foreign party is designated/becomes a restricted/black-listed entity.	6	2/2

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
1.	Robert Stempel College of Public Health and Social Work	Unethical Behavior/Conduct	4/4	Various
2.	Robert Stempel College of Public Health and Social Work	The Mindset -- "Do More With Less" -- this conveys administrators do not care for faculty burdens -- this mindset is toxic.	4/4	NAC ¹
3.	Robert Stempel College of Public Health and Social Work	Insufficient faculty to meet the CSWE accreditation requirements of 1 faculty per 25 undergraduate students (1:25) and 1 faculty per 12 graduate students (1:12).	4/4	NAC
4.	Robert Stempel College of Public Health and Social Work	Use of too many adjuncts jeopardizes accreditation. Percentage of adjuncts must be kept below the 50% for each program (BSSW & MSW). Tenure line faculty are reducing their teaching loads through research buyouts and by chairing dissertation committees. This means additional adjuncts have to be hired to teach required courses. Number of courses and sections required each semester cannot be reduced in order to meet faculty-student ratio requirements as well as keeping students on track for timely graduations to meet the metrics.	4/4	NAC
5.	College of Business (COB)	Faculty no longer living in US	4/4	NAC
6.	COB/AA/FIU	Misreporting of costs/double costing	4/4	Various
7.	CASE	Lack of competitive salary structure	4/4	NAC
8.	CASE	Failure to recruit quality faculty and staff to match institutional needs	4/4	NAC
9.	CASE	Overreliance on part-time faculty	4/4	NAC
10.	NWCNHS & Academic Affairs	High Student to Faculty Ratios	4/4	NAC
11.	NWCNHS & Academic Affairs	High Faculty Workload	4/4	NAC
12.	SCGEA	Social Media/Public Relations Crisis	4/4	22, 23

¹ NAC (No Audit Coverage)

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
13.	College of Medicine	Transition to new Electronic Medical Record System	4/3	66
14.	College of Law	A lack of support staff could hamper our operations or contribute to poor morale among other staff who must pick up the slack.	4/3	NAC
15.	Academic and Student Affairs	Staff Attrition	4/3	NAC
16.	Academic and Student Affairs	Significant Increase in student cheating/plagiarism, etc.	4/3	38
17.	Academic and Student Affairs	General Student Safety Issues	4/3	1, 18, 41, 44
18.	CARTA	Rodent infestation in W1 Visual Arts building	4/3	NAC
19.	CARTA	Visual Arts facilities less than ideal for aspirational programs	4/3	44
20.	Robert Stempel College of Public Health and Social Work	Limited input on university policy development from faculty and chairs before implementation	4/3	NAC
21.	College of Business (COB)	Loss of productive staff	4/3	NAC
22.	College of Business (COB)	Financial - additional "assessed" fees that just show up	4/3	Various
23.	CASE	Inadequate teaching assistant support	4/3	NAC
24.	College of Engineering and Computing	Shutting down of labs due to improper storage of chemicals, and lack of cleanliness	4/3	18, 19, 20
25.	Academic Affairs	Outside Faculty Appointment - COI	4/3	53
26.	AIM	There are instances with the retention cohorts where the BOG has access to history about the student's enrollment at other universities prior their enrollment at FIU. If the student has not shared this information to FIU, we have no way of knowing their prior enrollment history since we can't see the other institution's data. In this case, we may believe that the student should be included in the FTIC cohort when they don't really meet the inclusion criteria.	4/3	5
27.	Information Technology	Failure to maintain the staffing levels or skill sets needed for alignment with the business	4/3	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
28.	Plant Operations and Maintenance	Time and budget overruns on projects	4/3	10
29.	CARTA	Lack of Security for 24/7 Facilities inhabited by Faculty, Staff & Students	4/2	41
30.	CARTA	Faculty/Students travel daily between MMC, BBC, MBUS and Mana Wynwood, posing inherent travel risks	4/2	NAC
31.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	4/2	18, 19, 20
32.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	4/2	18, 19, 20
33.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: OE Research Laboratory Set: Chemical Burns, Cuts, Exposure to chemicals, Falls/Trips, Etc.	4/2	18, 19, 20
34.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Fires, Burns, Cuts, Food Poisoning, Etc.	4/2	18, 19, 20
35.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5- 131 Experimental Lab: Burns, Cuts, Etc.	4/2	18, 19, 20
36.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set: DietNut Research Lab-Palacios/Huffman: AHC 1-430 Research Laboratory Set	4/2	18, 19, 20
37.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - M. Baum: AHC 1-411 Research Laboratory Set: Adhering to all on-going safety training to assure current with requirements.	4/2	18, 19, 20
38.	Robert Stempel College of Public Health and Social Work	DietNut Research Lab - J. Liuzzi: AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	4/2	18, 19, 20

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
39.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 133 (FOS): AHC 5-133 Research/Experiment Lab: Adhering to all on-going safety training to assure current with requirements.	4/2	18, 19, 20
40.	Robert Stempel College of Public Health and Social Work	DietNut Food Lab 131 (HUN): AHC 5- 131 Experimental Lab: Adhering to all on-going safety training to assure current with requirements.	4/2	18, 19, 20
41.	COB/AA/FIU	Misreporting cost of Advancement	4/2	11, 12, 16
42.	COB/AA/FIU	No consistent policies and delegation to department chairs	4/2	NAC
43.	Academic Planning and Accountability (APA)	Lapse in Institutional Accreditation from US Department of Education recognized accrediting agency (e.g., Southern Association of Colleges and Schools Commission on Colleges, Higher Learning Commission, etc.) which results in loss of Title IV Financial Aid for students.	3/4	NAC
44.	College of Business (COB)	60% plus of COB operating funds are this source	3/4	12
45.	CASE	Unanticipated changes in enrollment patterns	3/4	NAC
46.	CASE	Students not graduating/graduating timely	3/4	5
47.	CASE	Poor student retention practices	3/4	NAC
48.	CASE	Failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	3/4	NAC
49.	Athletics	Facilities become deteriorated and unusable	3/4	42, 44
50.	Athletics	Unsafe facilities	3/4	1, 42, 44
51.	Division of Diversity Equity and Inclusion	Sexual Harassment in workplace	3/4	45
52.	Information Technology	Data breach/leak of protected information	3/4	30, 33, 34
53.	Finance and Administration	Drop in enrollment tuition revenues	3/4	NAC
54.	Finance and Administration	Inefficient Treasury management/Loss of investment value (stocks, bonds, etc.)	3/4	24
55.	ORED/University-wide	Lack of awareness of Export Control regulations	3/4	54

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
56.	ORED	Retaliation against whistle-blowers	3/4	NAC
57.	College of Medicine	Processing medical records requests from various stakeholders, both internally and externally	3/3	30
58.	College of Medicine	Implementation of audit controls regarding EMR access	3/3	66
59.	College of Medicine	Migration of email/storage system to Microsoft 365	3/3	NAC
60.	College of Medicine	Potential increase in sites requiring payment for student rotations	3/3	13
61.	College of Law	The COL would lose faculty in response to a more lucrative offer from a competing school.	3/3	NAC
62.	Honors Office	Stolen property	3/3	Various
63.	Academic and Student Affairs	Enrollment Decline that results in a Reduction in Services/Support due to reduced budgets (i.e. several programs are funded by Activity & Service Fee and Student Health Fee)	3/3	NAC
64.	The Wolfsonian	Maintaining and monitoring Ideal Environmental Conditions	3/3	66
65.	Robert Stempel College of Public Health and Social Work	Lack of insurance coverage for replacement of scientific research lab equipment & information technology equipment due to disaster to ensure business continuity of research & operations	3/3	16
66.	Robert Stempel College of Public Health and Social Work	Not enough research administration staff	3/3	NAC
67.	Robert Stempel College of Public Health and Social Work	Poor distribution of university wide new policies and procedures	3/3	NAC
68.	Robert Stempel College of Public Health and Social Work	Failure to obtain approval of protocols (IRB, IBC, IACUC), and other forms such as COI's in a timely manner	3/3	16, 50
69.	Robert Stempel College of Public Health and Social Work	Loss of equipment and sensitive data due to open areas to the public in AHC5 (4th floor)	3/3	16, 41

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
70.	Robert Stempel College of Public Health and Social Work	Lack of security around academic and research operations	3/3	16, 41
71.	Robert Stempel College of Public Health and Social Work	Cybersecurity lapses	3/3	16, 30, 34
72.	Robert Stempel College of Public Health and Social Work	Increase philanthropic dollars	3/3	NAC
73.	Robert Stempel College of Public Health and Social Work	Lack of revenue generating research agreements	3/3	NAC
74.	Robert Stempel College of Public Health and Social Work	Grant funding fluctuation	3/3	NAC
75.	Robert Stempel College of Public Health and Social Work	Reductions in summer teaching budget	3/3	NAC
76.	Robert Stempel College of Public Health and Social Work	All BSSW and MSW students are required to do field placements (internships). Covid as well as other issues have brought up safety concerns for students.	3/3	16
77.	Robert Stempel College of Public Health and Social Work	Financial issues affecting students has been a factor in their timely graduation. Students often have to leave work to complete the last two semesters of the programs due to the field practicum requirements.	3/3	5
78.	Robert Stempel College of Public Health and Social Work	Summer budget may not always allow for needed courses to be offered. This is especially significant for undergraduate courses in order to meet the graduation metrics.	3/3	NAC
79.	Robert Stempel College of Public Health and Social Work	Hazards Risks : Natural disasters, Hurricanes	3/3	59
80.	The FIU Foundation	Difficulty in attracting, compensating, and retaining fundraising talent	3/3	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
81.	The FIU Foundation	Lack of engagement by University stakeholders in the fundraising process	3/3	NAC
82.	College of Business (COB)	Loss of Revenue	3/3	NAC
83.	CASE	Inadequate faculty size	3/3	NAC
84.	CASE	Lack of facilities (classroom/lab/other)	3/3	NAC
85.	CASE	Inadequate lab processes and practices for the promotion of EH&S	3/3	NAC
86.	CASE	Failure to support academic endeavors	3/3	NAC
87.	CASE	Failure to effectively market Graduate Studies programs	3/3	NAC
88.	Library Operations	Legislation passed in the 2022 session opens the door to challenges to library materials, specifically CS/HB7051 AND CS/HB7.	3/3	NAC
89.	NWCNHS & Academic Affairs	Faculty Turnover & Low Research Output	3/3	NAC
90.	Administration	Need for Expansion of Research Collaboration between Colleges and Disciplines	3/3	Various
91.	Division of Human Resources	HR-AO46 Retention of talent	3/3	NAC
92.	Division of Human Resources	Pay equity	3/3	NAC
93.	AIM	Another risk is when data is updated in PantherSoft after the file submission deadline. This happens with late degrees and double majors.	3/3	5
94.	Information Technology	Failure to secure protected health information (i.e., failure to comply with HIPAA); Unauthorized use and disclosure of protected health information	3/3	30
95.	Information Technology	Failure to engage in IT risk identification and impact analysis involving multi-disciplinary functions	3/3	Various
96.	Information Technology	Failure to retain key employees	3/3	NAC
97.	SCGEA	Hack/lose access to FIU social media channels	3/3	34
98.	SCGEA	FIU Brand	3/3	22
99.	Finance and Administration	Inadequate insurance	3/3	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
100.	Finance and Administration	Aging Infrastructure	3/3	42
101.	Finance and Administration	Failure to hire/retain competent staff	3/3	NAC
102.	Finance and Administration	Inadequate staffing to serve students	3/3	NAC
103.	Plant Operations and Maintenance	Failure to perform deferred maintenance on facilities	3/3	42
104.	Plant Operations and Maintenance	Compromise of secure locations (labs with hazardous materials, executive offices, financial facilities)	3/3	18, 41
105.	Auxiliary and Service Departments	Facilities become deteriorated and unusable	3/3	42
106.	Auxiliary and Service Departments	Unsafe facilities	3/3	42
107.	ORED, CFO, Foundation	Non-compliant research due to managing of research projects through Foundation dollars or auxiliary account sources.	3/3	46, 56
108.	ORED	Insufficient staffing	3/3	NAC
109.	ORED	Incidents of Research Misconduct and/or violations of responsible conduct of research	3/3	46, 50
110.	ORED/University-wide	Laptops, PDAs, or other computing devices transported to a foreign country without review for potential export issues and license requirements	3/3	46, 54
111.	College of Medicine	Patient follow up regarding lab and/or diagnostic results. Factor's that can increase risk: Staffing protocols regarding Faculty effort in the clinic, high number of patient appointment cancellation, back-office workflow, EMR platform & design, and mobile health environment	2/4	66
112.	Academic and Student Affairs	Child Risk Mitigation Process	2/4	51, 63
113.	College of Business (COB)	Changes in BOG policies to restrict or eliminate	2/4	NAC
114.	Frost Art Museum	Surveillance	2/4	66
115.	Frost Art Museum	Access to the collection storage space	2/4	66
116.	Frost Art Museum	Security Guards	2/4	66
117.	Frost Art Museum	Climate Control	2/4	66

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
118.	Athletics	Deterioration of facilities	2/4	42
119.	Division of Diversity Equity and Inclusion	Discrimination in workplace	2/4	NAC
120.	Information Technology	Unauthorized or inappropriate access to core systems	2/4	Various
121.	Finance and Administration	Improper allocation of investment earnings	2/4	24
122.	Finance and Administration	Failure to provide quality customer service	2/4	NAC
123.	Finance and Administration	Improper/illegal contracting and/or contract management	2/4	23
124.	Finance and Administration	Conflict of interest	2/4	53
125.	Finance and Administration	Facilities failures	2/4	42
126.	Finance and Administration	Inadequate back-up power supply	2/4	NAC
127.	Office of the Controller	Electronic financial management system failure or breach by hackers	2/4	30, 33, 34
128.	Office of the Controller	Credit Card information not properly safeguarded	2/4	66
129.	Plant Operations and Maintenance	Buildings do not meet user needs	2/4	NAC
130.	Plant Operations and Maintenance	Construction accidents	2/4	43
131.	Plant Operations and Maintenance	Substantial heating or cooling loss due to infrastructure failure	2/4	NAC
132.	ORED/HR/Compliance/OGC	Failure to disclose significant financial interests and outside activities	2/4	53
133.	ORED/University-wide	Visitors or faculty hired from Restricted Entities	2/4	48
134.	Academic Affairs	Some recruiters in China put FIU in their list without our permission. The contents are not right, which affects our reputation.	4/1	22
135.	SCGEA	Copyright Infringements in Social Media Content	4/1	22
136.	Chaplin SHTM	Security, Theft, Intentional Damage, Weather Related Emergency	3/2	Various
137.	Academic and Student Affairs	Fire Safety (Mostly cooking in HRL/Bonfire during Panther Camp)	3/2	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
138.	Academic and Student Affairs	Overall building maintenance, Roof Repairs/Lifespan and Air Quality/Mold Issues-- Includes items such in GC such as outdated plumbing, 1st floor flooring, Loading dock flooring, Building entry stairs, Main Stairwell (code issues), Ongoing Mold Issues; In WUC such as elevators remaining operational and HVAC failures; In WRCs such as equipment and facility maintenance; In HRL such as air quality/mold in University Apartments.	3/2	42
139.	Academic and Student Affairs	House Bill 7 - Individual Freedom - Can subject University to compensatory and punitive damages	3/2	NAC
140.	The Wolfsonian	Ensuring that retail operations (design store, admissions, event rental, and coffee bar) meet revenue expectations and at a minimum breakeven	3/2	66
141.	CARTA	Enrollment and Statewide Financial Cuts	3/2	NAC
142.	Robert Stempel College of Public Health and Social Work	Reduced control of expenses related to events, when Panthersoft approvers are different from event organizers. (e.g., Travel expense reports submitted by faculty attending GH Conference, approved by expense managers but no structured internal process in place for event planning team to review). Potential risk for inaccurate use of funds.	3/2	Various
143.	Robert Stempel College of Public Health and Social Work	Delays in approving procurement contracts in FIU's on-line TCM system. This can result in a postponement of contracted work, change in vendor and in turn, an NCE, affecting the reputation of the integrity of the research, PI & college.	3/2	23
144.	Robert Stempel College of Public Health and Social Work	Not being able to expand or fulfill all international/global commitments due to shortage of resources to staff and support	3/2	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
		<i>global growth and the creation of the Stempel Global Office.</i>		
145.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Negative social media posts by former or present faculty, staff, and students; media; or general public concerning FIU and/or Stempel College leadership, research, events, or controversial topics like COVID-19 (e.g., masks, vaccines, politics).</i>	3/2	NAC
146.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Lack of awareness of policies and procedures</i>	3/2	Various
147.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Ability to retain and hire pivotal positions due to impact of continued state budget reduction due to university overall enrollment decline despite overall college enrollment growth</i>	3/2	NAC
148.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Over-commitment of principal investigators</i>	3/2	NAC
149.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Limited pool of faculty to teach courses relevant to the employment opportunities and/or professional growth or current topics (e.g., Climate and health, industrial hygiene, Food Safety and security, Environmental Regulation, Environmental and Genetic Epidemiology, Environmental Risk Communication) at all levels of EHS degrees</i>	3/2	NAC
150.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Course demand outpacing available faculty effort</i>	3/2	NAC
151.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Inability to find qualified and experienced adjuncts with current adjunct payment</i>	3/2	NAC
152.	<i>Robert Stempel College of Public Health and Social Work</i>	<i>Student issues and difficulties; at-risk students</i>	3/2	45

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
153.	College of Business (COB)	FIU is overly dependent on adjunct faculty	3/2	64
154.	College of Business (COB)	No functional use of a CRM/loss of contact	3/2	12
155.	College of Business (COB)	COB is overly dependent on market rate/self-supporting programs	3/2	12
156.	COB/AA/FIU	There is no cost model. FIU seems to use an income allocation model.	3/2	12
157.	COB/AA/FIU	Cross functional charges that are perhaps arbitrary.	3/2	12
158.	College of Engineering and Computing	Unauthorized access to computing resources	3/2	34, 66
159.	College of Engineering and Computing	Lack of proper maintenance of structure, grounds, and vital equipment	3/2	42
160.	Academic Affairs	Poor academic administrator quality	3/2	NAC
161.	Academic Affairs	Lack of funding and failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	3/2	NAC
162.	Academic Affairs	Lack of competitive salary structure	3/2	NAC
163.	Academic Affairs	Inadequately equipped classrooms and labs	3/2	10
164.	Information Technology	Failure to comply with funding requirements	3/2	Various
165.	Office of the Controller	Funds are not expended consistent with mission, objectives, and available resources or from allowable funding sources	3/2	Various
166.	Plant Operations and Maintenance	Exceeding scheduled completion date	3/2	10
167.	Plant Operations and Maintenance	Failure to use buildings and classrooms effectively and efficiently	3/2	NAC
168.	College of Medicine	Implementation of CynergisTek recommendations regarding IT Security findings.	2/3	66
169.	College of Medicine	Implementation of HIPAA training modules	2/3	66
170.	College of Law	The COL would lose one or more of the specialized staff who run our bar passage/academic excellence program, one of the COL's signature successes.	2/3	NAC
171.	Honors IT	Obtain sensitive data if found shared folders	2/3	Various
172.	Honors Purchasing	Stolen card or fraudulent use	2/3	Various

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
173.	Off Campus Events like North Miami Brewfest and South beach Wine and Food Festival	Safety and Security of Students, Staff, Faculty, Attendees and University Property	2/3	NAC
174.	Division of Operations and Safety	Exposure of individuals to unhealthy contaminants or physical harm in the work and/or learning environment	2/3	18, 19, 47
175.	Academic and Student Affairs	Hazing	2/3	64
176.	Academic and Student Affairs	Pool/Water Safety and Biscayne Bay Programs	2/3	NAC
177.	Innovative Education & Student Success	NCAA Compliance	2/3	6
178.	The Wolfsonian	Loss of Collection/Library Item	2/3	66
179.	The Wolfsonian	Maintaining integrity of physical facilities to protect against ongoing environmental conditions and risks	2/3	66
180.	Academic Planning and Accountability (APA)	Failure to maintain accreditation status for programs, particularly those leading to certification/licensure, hinders students' ability to enter their chosen profession; the reputation of the program and FIU is negatively impacted as well	2/3	NAC
181.	Robert Stempel College of Public Health and Social Work	Spread of Covid virus at Stempel events	2/3	NAC
182.	Robert Stempel College of Public Health and Social Work	Lack of technical training/knowledge	2/3	Various
183.	Robert Stempel College of Public Health and Social Work	Insufficient time to meet sponsor's deadlines	2/3	NAC
184.	Robert Stempel College of Public Health and Social Work	Lack of knowledge in updated export control regulations	2/3	54

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
185.	Robert Stempel College of Public Health and Social Work	Inadequate expenditures on sponsored research	2/3	56
186.	Robert Stempel College of Public Health and Social Work	Reputational risk. High dependence of pharma industry to fund research and activities.	2/3	NAC
187.	Robert Stempel College of Public Health and Social Work	Lack of budgetary support for individual departments	2/3	Various
188.	Robert Stempel College of Public Health and Social Work	Breach of confidentiality of study participant data	2/3	50
189.	Robert Stempel College of Public Health and Social Work	Threat to student safety when working late	2/3	NAC
190.	Robert Stempel College of Public Health and Social Work	Faculty turnover	2/3	NAC
191.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Dietetics & Nutrition Department: Active Shooter, Bomb Threat, Hostage, Fire, Etc.	2/3	41
192.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Dietetics & Nutrition Department: Security of AHC 5 - Locknetic Access on 1st Floor, Open Elevator Plan to 4th Floor	2/3	41
193.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator: Strive to maintain current/accurate (COOP) Continuity of Operation Plan for Department	2/3	Various
194.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator: Distribution of Contact List & Call Tree for Department.	2/3	Various
195.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Chairperson/Office Coordinator Mismanagement of Department funds, charging to accts inappropriately-not following	2/3	Various

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)				
No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
		<i>guidelines. Purchasing for personal use instead of Department.</i>		
196.	Robert Stempel College of Public Health and Social Work	Academic: Graduation Risk: Capstone event	2/3	NAC
197.	Robert Stempel College of Public Health and Social Work	Campus Life Risks: Active shooter	2/3	41
198.	Robert Stempel College of Public Health and Social Work	Significant decrease in enrollment	2/3	NAC
199.	Robert Stempel College of Public Health and Social Work	Damage to offices and loss of property (storm, etc.)	2/3	59
200.	The FIU Foundation	Breach of donor confidentiality	2/3	25
201.	The FIU Foundation	Inability to attract new donors and raise funds	2/3	NAC
202.	The FIU Foundation	Failure to exercise due care in investment of funds	2/3	NAC
203.	The FIU Foundation	Failure to achieve long-term (10 yr) investment return objective (endowment)	2/3	NAC
204.	The FIU Foundation	Noncompliance with donor terms/donor intent	2/3	25
205.	The FIU Foundation	Negative perception by public/donors	2/3	25
206.	The FIU Foundation	Failure to vet donors (reputational risk & identification of foreign persons)	2/3	25
207.	The FIU Foundation	Effective Oversight, Guidance, and Engagement by the Foundation Board	2/3	NAC
208.	Frost Art Museum	Attractive Items going missing or being stolen or misplaced	2/3	66
209.	Frost Art Museum	Making sure all items are properly recorded within the museum	2/3	66
210.	Frost Art Museum	Access control	2/3	66
211.	General Counsel	Failure to reduce risk of lawsuits	2/3	Various
212.	General Counsel	Failure to stay current on legal issues, legislation, and practices	2/3	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
213.	Division of Human Resources	HR-A046 Conflict of Interest Disclosures	2/3	53
214.	Division of Human Resources	HR-A046 Personal Identifiable Information	2/3	30
215.	Division of Diversity Equity and Inclusion	Inequities in Enrollment, Athletics, and Employment	2/3	NAC
216.	AIM	For metric 10, the risk is that sometimes the postdoc's doctoral degree is not listed in the HR system by the time that the file is due to the NSF.	2/3	5
217.	Finance and Administration	Inadequate facilities maintenance	2/3	42
218.	Finance and Administration	Excessive deferral of maintenance	2/3	42
219.	Finance and Administration	Insufficient/excess fund balance	2/3	Various
220.	Finance and Administration	POS system inoperable during business hours	2/3	Various
221.	Office of the Controller	Vendor/supplier records improperly maintained/updated.	2/3	23
222.	Office of the Controller	Employees with purchasing authority have a perceived or actual conflict of interest	2/3	53
223.	Plant Operations and Maintenance	Contract Default	2/3	Various
224.	Plant Operations and Maintenance	Failure to follow policies and procedures	2/3	Various
225.	Plant Operations and Maintenance	Failure to have enough student housing	2/3	26
226.	Plant Operations and Maintenance	Poorly defined project scope	2/3	10
227.	Plant Operations and Maintenance	Failure to perform scheduled maintenance	2/3	42
228.	Plant Operations and Maintenance	Failure to maintain Building component (HVAC, elevator, etc.)	2/3	42
229.	Auxiliary and Service Departments	Inadequate insurance coverage	2/3	NAC
230.	Plant Operations and Maintenance	Interruption or degradation of service	2/3	42
231.	ORED	Accepting grants that require more resources than available, such as matching	2/3	NAC

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
232.	College of Law	The COL could lose its accreditation by the American Bar Association.	1/4	NAC
233.	Robert Stempel College of Public Health and Social Work	Not meeting accreditation criteria	1/4	NAC
234.	Finance and Administration	Bond payments not made/default on debt	1/4	24
235.	Finance and Administration	Enrollment and registration processes do not provide appropriate tracking and processing of tuition and fees	1/4	NAC
236.	Finance and Administration	Funds are not expended in accordance with mission, objectives, and available resources	1/4	Various
237.	Finance and Administration	Non-compliance with contracting/bidding process rules	1/4	23
238.	Finance and Administration	Major damage to auxiliary facilities	1/4	NAC
239.	Plant Operations and Maintenance	Campus is rundown and unattractive	1/4	NAC
240.	Plant Operations and Maintenance	Failure to align campus master plan with institution's goals and objectives	1/4	NAC
241.	Plant Operations and Maintenance	Failure to comply with construction statutes (local, state & federal)	1/4	10
242.	Plant Operations and Maintenance	Incorrect disposal of dangerous chemicals	1/4	19, 47
243.	Plant Operations and Maintenance	Failure of structural integrity of buildings	1/4	42
244.	Plant Operations and Maintenance	Failure to oversee in-house construction projects	1/4	10
245.	Plant Operations and Maintenance	Campus grounds unattractive	1/4	NAC
246.	College of Law	The national supply of undergraduates interested in legal education may decline during the next decade.	3/1	
247.	Academic Affairs	Due to visa issues or the pandemic, our students cannot come to Miami.	3/1	
248.	CARTA	Covid-19 Pandemic preventing physical presence on campus of Faculty & Staff	3/1	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
249.	College of Engineering and Computing	Charging the wrong funding source for a particular expense. Using the Purchasing Card for charges not allowed on Pcard.	3/1	
250.	Academic Affairs	Overreliance on part-time faculty	3/1	
251.	College of Medicine	Implementation of access controls for students participating in NHELP	2/2	
252.	College of Law	Employers' demand for JD graduates could decline for reasons such as improved AI or offshoring, resulting in reduced interest in our program.	2/2	
253.	Honors College Admissions	Application data with personal information obtained	2/2	
254.	Honors Student Programs	Attendance data with student ID obtained	2/2	
255.	Honors EdgeLab	Injury caused by equipment misuse or lack of protective measures	2/2	
256.	Honors EdgeLab	Stolen property of desired equipment	2/2	
257.	Honors Parkview EdgeLab	Stolen property or access misuse	2/2	
258.	Honors Office	Steal papers or flash drives with personal information	2/2	
259.	Chaplin SHTM	Offsite Activities - injuries, ill health if the Host's facilities are unsuitable or if activities are poorly managed placing student at risk	2/2	
260.	Chaplin SHTM	Safety of Students, Staff, Faculty and Visitors	2/2	
261.	Academic Affairs	The enrollment was set at 100 but in recent years, our partner, Qingdao University, enrolls only 70-80 students.	2/2	
262.	Academic and Student Affairs	ADA Compliance Concerns	2/2	
263.	Innovative Education & Student Success	SSN Data/FERPA	2/2	
264.	Academic Affairs	Overseas in-person degree-granting programs: Low enrollment (4+0 programs)	2/2	
265.	Academic Affairs	Inbound ENC1101/1102 international graduate student pipeline: Low enrollment due to pandemic, closed borders, and/or strained governmental relations with a foreign country	2/2	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
266.	Academic Affairs	International Delegation: Visit from a foreign restricted/black-listed entity or person to an FIU campus	2/2	
267.	Academic Affairs	International Agreement: Entering into an agreement with a restricted/black-listed entity or person in a foreign country	2/2	
268.	Academic Affairs	International Agreement: Previously cleared foreign party is designated/becomes a restricted/black-listed entity	2/2	
269.	The Wolfsonian	Commingled works space and collections storage	2/2	
270.	The Wolfsonian	Protecting the safety of visitors, staff, collections and facility through monitoring and access control	2/2	
271.	CARTA	Multiple external events bring outside patrons on campus, creating risk of accidental injury.	2/2	
272.	CARTA	Academic Lab Equipment (Visual Arts, Performing Arts, Robotics) causing injury	2/2	
273.	CARTA	Various movement-based classes can lead to physical injury of students	2/2	
274.	CARTA	Usage of various chemicals and toxic materials in Photography and Visual Arts can cause student exposure.	2/2	
275.	Robert Stempel College of Public Health and Social Work	COVID-19 not being reported	2/2	
276.	Robert Stempel College of Public Health and Social Work	P-card Approver needs to review on a monthly basis if each Pcard Holder submits the correct activity number or grant/project number for each transaction	2/2	
277.	Robert Stempel College of Public Health and Social Work	Data Security: Protecting data from unauthorized access/theft	2/2	
278.	Robert Stempel College of Public Health and Social Work	Data Integrity: Preventing loss of business or research data	2/2	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
279.	Robert Stempel College of Public Health and Social Work	News coverage of sexual misconduct, harassment, discrimination, fraud, or anything controversial concerning FIU and/or Stempel College leadership, faculty, staff or students.	2/2	
280.	Robert Stempel College of Public Health and Social Work	Outdated tracking systems for laboratory equipment	2/2	
281.	Robert Stempel College of Public Health and Social Work	Reputational risk. Some HPM students rushed to graduate in 2023 may complain about HPM closing.	2/2	
282.	Robert Stempel College of Public Health and Social Work	Reputational risk. Discontinued instructors (visiting faculty) due to transition from HPM to Global Health Department	2/2	
283.	Robert Stempel College of Public Health and Social Work	Purchasing is too centralized and regimented -- very slow, too slow to be competitive	2/2	
284.	Robert Stempel College of Public Health and Social Work	Limited fiscal reporting from the university to faculty	2/2	
285.	Robert Stempel College of Public Health and Social Work	Increase academic support for endeavors related to urgent modifications of courses -- i.e., accessibility	2/2	
286.	Robert Stempel College of Public Health and Social Work	Lack of visibility of the MPH-EHS program on campus and beyond to recruit students	2/2	
287.	Robert Stempel College of Public Health and Social Work	Lack of robust student recruitment mechanism including financial incentives and support to MPH students	2/2	
288.	Robert Stempel College of Public Health and Social Work	Lack of community feedback on our course offerings to prepare students for the available jobs in the EHS area	2/2	
289.	Robert Stempel College of Public Health and Social Work	Theft of computer equipment	2/2	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
290.	Robert Stempel College of Public Health and Social Work	Staff turnover	2/2	
291.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Toshiba Copier - Hair/Clothing/Extremities Caught in Machine; Cuts, Burns	2/2	
292.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Electric Stapler - Keeping Extremities Away,	2/2	
293.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: AHC 5 - 308: Using Paper Cutter - Keeping Extremities Away.	2/2	
294.	Robert Stempel College of Public Health and Social Work	DietNut Office - AHC 5 - 300-330: Independent Office AHC 5 300-330: Professors/Staff/Students Operating in Assigned Offices-Cuts, Falls, Etc.	2/2	
295.	Robert Stempel College of Public Health and Social Work	AHC 5 - Third Floor Lavatory's: Lavatory's: Slips Falls, Burn Self on Hot Water	2/2	
296.	Robert Stempel College of Public Health and Social Work	AHC 5 - Third Floor Kitchen: Kitchen: Slips, Falls, Burn from Warming Food in Microwave, Food Poisoning	2/2	
297.	Robert Stempel College of Public Health and Social Work	Inability to identify and resolve all student concerns/complaints	2/2	
298.	The FIU Foundation	Failure to collect pledges	2/2	
299.	Frost Art Museum	IT Systems Security	2/2	
300.	Frost Art Museum	Loss of information	2/2	
301.	Frost Art Museum	Emergency Management and daily functions	2/2	
302.	Academic Affairs	Failure to recruit quality faculty and staff to match institutional needs	2/2	
303.	Academic Affairs	Inadequate faculty size	2/2	
304.	Academic Affairs	Inadequate lab processes and practices for the promotion of EH&S	2/2	
305.	Academic Affairs	Failure to follow BOT policies and regulations	2/2	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
306.	General Counsel	Contracts executed by unauthorized individuals or for unauthorized activities	2/2	
307.	General Counsel	Failure to meet ethical obligations (conflict of interest)	2/2	
308.	General Counsel	Legal services not cost-effective	2/2	
309.	General Counsel	Inaccurate consumption data	2/2	
310.	Medical Center (MC)	Lack of sanctions policy for violators of HIPPA	2/2	
311.	Administration	Stronger regulation / sanctions for violators of University Policies	2/2	
312.	Information Technology	Failure to perform important IT support functions regularly	2/2	
313.	Information Technology	Inappropriate destruction or retention of data	2/2	
314.	Information Technology	Work starts before project approval	2/2	
315.	Information Technology	Failure to integrate technology across the institution	2/2	
316.	SCGEA	Rogue or Disgruntled Posts/Leak on official account	2/2	
317.	SCGEA	Limiting Free Speech, removing public records online via deleted comments	2/2	
318.	Finance and Administration	Employees may act unethically or illegally	2/2	
319.	Finance and Administration	Lack of teamwork	2/2	
320.	Finance and Administration	Inaccurate and untimely information received and/or given	2/2	
321.	Finance and Administration	Untimely bank account reconciliations	2/2	
322.	Finance and Administration	Inadequate physical safeguards over inventory	2/2	
323.	Finance and Administration	Failure to attract revenue producing events	2/2	
324.	Office of the Controller	Procurement cards are misused	2/2	
325.	Office of the Controller	Cash is not adequately handled, deposited timely, properly safeguarded	2/2	
326.	Plant Operations and Maintenance	Low customer satisfaction	2/2	
327.	Plant Operations and Maintenance	Chemical hazards to health	2/2	
328.	Plant Operations and Maintenance	Failure to follow standard safety procedures	2/2	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
329.	Plant Operations and Maintenance	Back strain	2/2	
330.	Plant Operations and Maintenance	Exposure to hazardous chemicals	2/2	
331.	Plant Operations and Maintenance	Falls and slips	2/2	
332.	Plant Operations and Maintenance	Unsupervised access to restricted facilities/information/resources	2/2	
333.	Plant Operations and Maintenance	Failure to perform preventive maintenance	2/2	
334.	ORED	Outdated or inadequate facilities or equipment	2/2	
335.	ORED	Inadequate Proposal Review	2/2	
336.	College of Medicine	Failure to obtain accreditation	1/3	
337.	College of Law	The COL could lose its membership in the Association of American Law schools, the learned society to which ABA-accredited law schools belong.	1/3	
338.	Honors College Development	Donation transactions intercepted	1/3	
339.	Academic and Student Affairs	Domestic Terrorism/Active Shooter/Attack	1/3	
340.	Academic Planning and Accountability (APA)	Programs not developed and evaluated for effectiveness, continued demand, and institutional priorities	1/3	
341.	Robert Stempel College of Public Health and Social Work	Regional conflict/disaster during international trip - stranded travelers	1/3	
342.	Robert Stempel College of Public Health and Social Work	Proposals with poorly developed budgets	1/3	
343.	Robert Stempel College of Public Health and Social Work	Potential loss of faculty line if a faculty member leaves	1/3	
344.	Robert Stempel College of Public Health and Social Work	Academic: Graduation Risk: course offerings once a year	1/3	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
345.	Robert Stempel College of Public Health and Social Work	Decrease in performance on metrics; decline in student success	1/3	
346.	College of Engineering and Computing	Physical damage or theft in Server Rooms	1/3	
347.	General Counsel	Ineffective communication with customers	1/3	
348.	Finance and Administration	Poor investment decisions/strategy	1/3	
349.	Finance and Administration	Failure to have a strategic and long-range planning process to develop the long-term goals and objectives that impact university contracts	1/3	
350.	Finance and Administration	Inadequate management of high-risk areas	1/3	
351.	Finance and Administration	Failure to comply with investment laws, regulations, policies, and procedures	1/3	
352.	Finance and Administration	Lack of training for financial system users	1/3	
353.	Finance and Administration	Non-compliance with governing regulations	1/3	
354.	Finance and Administration	Fraud	1/3	
355.	Finance and Administration	Noncompliance with Payment Card Industry standards	1/3	
356.	Finance and Administration	Failure to comply with health codes	1/3	
357.	Finance and Administration	Failure of vendors to deliver food products needed	1/3	
358.	Plant Operations and Maintenance	Buildings do not meet specifications/code	1/3	
359.	Plant Operations and Maintenance	Failure to monitor contractors and sub-contractors	1/3	
360.	Plant Operations and Maintenance	Failure to prevent donor or outside party interference in projects	1/3	
361.	Plant Operations and Maintenance	Poor building or space design	1/3	
362.	Plant Operations and Maintenance	Regulatory non-compliance	1/3	
363.	ORED	Inaccurate or insufficient effort reporting	1/3	
364.	Honors College Admissions	Attendance Surveys for perspective	2/1	
365.	Honors Office	Equipment misuse	2/1	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
366.	Academic Affairs	Overseas in-person degree-granting programs: Low number of students would like to finish degree in Miami (3+1 programs)	2/1	
367.	The Wolfsonian	Inventory Loss, turnover, and control	2/1	
368.	Robert Stempel College of Public Health and Social Work	Employee Medical Leave without sufficient sick leave accrual	2/1	
369.	Robert Stempel College of Public Health and Social Work	Weak pre-award proposal tracking system	2/1	
370.	Frost Art Museum	Outside Activity/Conflict of Interest Disclosures	2/1	
371.	Frost Art Museum	Restricted items purchased on Procard	2/1	
372.	Frost Art Museum	Purchase orders can be received by the same person who made the order	2/1	
373.	College of Engineering and Computing	Student and Research labs inaccessible due to Pandemic conditions	2/1	
374.	Academic Affairs	Fund use not aligned with institutional goals and objectives	2/1	
375.	Academic Affairs	Inappropriate/inequitable workload definition	2/1	
376.	SCGEA	Post employee personal content by mistake on FIU channels	2/1	
377.	Plant Operations and Maintenance	Poor oversight and accountability over tools and inventory	2/1	
378.	Plant Operations and Maintenance	Failure to provide a safe and sanitary environment	2/1	
379.	Plant Operations and Maintenance	Theft of supplies and equipment	2/1	
380.	Plant Operations and Maintenance	Labor hours and materials entered to the system incorrectly for billing purposes	2/1	
381.	Plant Operations and Maintenance	Personnel spending excessive amounts of time on maintenance projects	2/1	
382.	Plant Operations and Maintenance	Low customer satisfaction (slow response time, failure to anticipate needs)	2/1	
383.	Plant Operations and Maintenance	Poor workmanship, leading to rework and potential injuries	2/1	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
384.	College of Law	An unexpected controversy or scandal involving senior leadership could harm the COL's reputation.	1/2	
385.	Chaplin SHTM	Offsite events; Behind the Scenes opportunities	1/2	
386.	Chaplin SHTM	Malicious behavior; including interference, interception and impersonation	1/2	
387.	Chaplin SHTM	Hardware failure	1/2	
388.	Chaplin SHTM	Natural disasters	1/2	
389.	Academic and Student Affairs	Federal Audit/Loss of Educational Benefits	1/2	
390.	Academic and Student Affairs	Accreditation, Licensing and Compliance Monitoring	1/2	
391.	Innovative Education & Student Success	Student PII/FERPA	1/2	
392.	Innovative Education & Student Success	Contracts and Procurement	1/2	
393.	Academic Affairs	Overseas in-person degree-granting programs: Closed borders, pandemic, and/or other impairing measures in a foreign country	1/2	
394.	Robert Stempel College of Public Health and Social Work	Loss of research data due to hurricane	1/2	
395.	Robert Stempel College of Public Health and Social Work	Insufficient/inadequate opportunities for student engagement	1/2	
396.	Academic Affairs	Poor course availability for academic progress	1/2	
397.	General Counsel	Failure to provide input on Board policy	1/2	
398.	General Counsel	Ineffective communication with governing board	1/2	
399.	Finance and Administration	Violation of arbitrage provisions and bond indentures	1/2	
400.	Finance and Administration	Inaccurate or untimely investment and cash reporting	1/2	
401.	Finance and Administration	Cash and cash equivalents are not managed to maximize return and ensure integrity and liquidity of assets	1/2	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
402.	Finance and Administration	Inappropriate or inaccurate pricing policy	1/2	
403.	Finance and Administration	Failure to properly collect and account for sales taxes	1/2	
404.	Finance and Administration	Failure to physically protect cash and check payments	1/2	
405.	Office of the Controller	Improper use of direct pays (Unencumbered payments)	1/2	
406.	Plant Operations and Maintenance	Failure to charge costs to the right project	1/2	
407.	Plant Operations and Maintenance	Failure to provide services at a competitive cost	1/2	
408.	Plant Operations and Maintenance	Failure to wear protective gear	1/2	
409.	Plant Operations and Maintenance	Unsafe conditions (snow and ice, tripping hazards)	1/2	
410.	Plant Operations and Maintenance	Equipment damage	1/2	
411.	Plant Operations and Maintenance	Failure to manage outsourced services	1/2	
412.	Auxiliary and Service Departments	Poor equipment maintenance	1/2	
413.	College of Law	The University of Miami School of Law could decide to deploy substantially more financial aid in order to attract competitive students, thereby cutting into our yield.	1/1	
414.	College of Law	Another law school could establish credentialing or certificate programs with the potential of drawing away some of our market share.	1/1	
415.	College of Law	Problems with our sister school in Seville could compromise our ability to continue the COL's highly successful summer study abroad program.	1/1	
416.	Honors IT	Honors College website accounts	1/1	
417.	Chaplin SHTM	Code of Conduct; Inappropriate Behavior	1/1	
418.	Chaplin SHTM	Student Records - FERPA	1/1	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
419.	Chaplin SHTM	Compliance; SEVIS, CPT approvals	1/1	
420.	Chaplin SHTM	Loss of mobile computing device	1/1	
421.	Chaplin SHTM	Employer fraud through career platform 'handshake'	1/1	
422.	Chaplin SHTM	Student fraud through career platform 'handshake'	1/1	
423.	Chaplin SHTM	Student fraud trying to participate in events/fairs	1/1	
424.	Chaplin SHTM	Employer fraud trying to participate in events/fairs	1/1	
425.	Academic Affairs	University Business Travel: Armed conflict in a foreign country	1/1	
426.	Academic Affairs	University Business Travel: Personal injury/accident in a foreign country	1/1	
427.	Academic Affairs	University Business Travel: Travel to a foreign country of concern (CHN, RUS, IRN, SYR, CUB, VEN, PRK) or foreign country on the list of State Sponsors of Terrorism (CUB, PRK, IRN, SYR)	1/1	
428.	The Wolfsonian	Financial transaction loss or data breach (cash control and PCI-DSS)	1/1	
429.	The Wolfsonian	Ensuring that all staff are familiar with requirements for protection of student information.	1/1	
430.	Robert Stempel College of Public Health and Social Work	Theft of participant incentive money or other research equipment in the field	1/1	
431.	College of Business (COB)	AACSB accreditation	1/1	
432.	Frost Art Museum	Payroll Time no approved in time	1/1	
433.	Frost Art Museum	Hiring of someone who can threaten the museum	1/1	
434.	Frost Art Museum	Terminations cause problems	1/1	
435.	General Counsel	Breach of Confidentiality	1/1	
436.	Finance and Administration	Employees lack of knowledge and skills to do the job	1/1	
437.	Finance and Administration	Failure to maintain clean, safe, and functional facilities	1/1	

RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)

No.	Unit/Department/Area	Risk	Relative Ranking (X/Y Axes Points)	Line No. where Risk is Addressed in the Audit Plan
438.	Finance and Administration	Failure to be competitive with local vendors	1/1	
439.	Plant Operations and Maintenance	Failure to explore outsourcing options	1/1	
440.	Plant Operations and Maintenance	Material and Labor Lien	1/1	
441.	Plant Operations and Maintenance	Damage to buildings or equipment	1/1	
442.	Plant Operations and Maintenance	Poor work force scheduling	1/1	
443.	Plant Operations and Maintenance	Damage to movable equipment	1/1	
444.	Plant Operations and Maintenance	Failure to determine staffing requirements	1/1	
445.	Plant Operations and Maintenance	Hazardous working conditions	1/1	
446.	Plant Operations and Maintenance	Maintenance projects which are unnecessary or projects for which there is no budget being performed	1/1	
447.	Plant Operations and Maintenance	Theft of materials requisitioned for maintenance projects	1/1	
448.	Plant Operations and Maintenance	Lack of capacity to handle demand	1/1	

THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES
Audit and Compliance Committee
June 16, 2022

Subject: University Compliance and Integrity Work Plan, 2022-23

Proposed Committee Action:

Approve the University Compliance and Integrity Work Plan for Fiscal Year 2022-23.

Background Information:

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

The Audit and Compliance Committee Charter, section 2.15, states, in relevant part, that:

The Board authorizes the Audit and Compliance Committee to review and approve the Office of Compliance and Integrity's annual compliance plan (and any subsequent changes thereto), considering the University-wide risk assessment.

Florida Board of Governors Regulation 4.003 (7)(g)(1)(2)(3), State University System Compliance and Ethics Programs, states, in relevant part, that the chief compliance officer shall have the independence and objectivity to perform the responsibilities of the chief compliance officer function; have adequate resources and appropriate authority; and communicate routinely to the president and board of trustees regarding Program activities.

Supporting Documentation: University Compliance and Integrity Work Plan, 2022-23

Facilitator/Presenter: Jennifer LaPorta

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University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Annual Work Plan 2022-2023



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**FLORIDA INTERNATIONAL UNIVERSITY
OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY
2022-2023 Annual Work Plan**

PURPOSE AND SCOPE

The purpose of the Florida International University (“University”) institutional Compliance and Ethics Program (“Program”) is to promote and support a working environment which reflects the University’s commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program applies to all University campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff (“Employees”), and where appropriate, students, the Board of Trustees members, vendors, volunteers, donors, and contractors (collectively, “Community Members”). The Program includes structural components, systems, and practices designed to nurture and preserve a culture of truth, freedom, respect, responsibility, and excellence while building ethics and compliance into the daily activities of Community Members.

2022-2023 GOALS AND OBJECTIVES

This document outlines the 2022-2023 goals and objectives of the Program (“Annual Work Plan”). Goals and objectives include key action items that support the achievement of each goal. Key action items are focused on projects and activities that will mitigate risks to the resources and reputation of the University, as well as to the careers and professional reputations of its employees. The Annual Work Plan is divided into the elements of an effective compliance program and includes an overview of the projects, initiatives and activities developed to meet those requirements. Quarterly Reports will continue to be presented to the Board based upon progress toward the goals, objectives and key action items outlined in this Annual Work Plan as well as the implementation of compliance activities that emerge throughout the Annual Work Plan year to address the continually evolving regulatory landscape and to support the University’s strategic initiatives.

PROGRAM DESIGN - THE ELEMENTS OF AN EFFECTIVE COMPLIANCE PROGRAM

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

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

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



PROGRAM STRUCTURE AND OVERSIGHT

Standard

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

Program Elements

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

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

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

The Chief Compliance and Privacy Officer (the “CCO”) reports functionally to the Board of Trustees and administratively to the President. The CCO is assigned the overall responsibility for Florida International University’s compliance and ethics

program and is delegated operational responsibility for the Office of University Compliance and Integrity.

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

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

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

University Community Members are comprised of Faculty, Staff, and Students with a shared responsibility for compliance with laws, regulations, policies, procedures, and standards of conduct.

2022- 2023 Work Plan Activities and Initiatives

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. Some significant enhancements to the Program’s structure will include implementation of the following:

- **Compliance Internal Operating Procedures** - The Compliance Office will continue to develop internal operating procedures to document and streamline the various processes, programs, workflows, and functions undertaken to effectuate the Program.

This will assist with maximizing consistency, efficiency and accountability across the various functions and will serve as a springboard for assessment and continuous improvement of the Program.

- **Operationalize FIU's Core Values** - The Compliance Office will continue to consult with the University President and Board, to encourage a culture of compliance and ethics with an emphasis on FIU's core values as a platform for ethical decision making. This emphasis will include working with University leadership to assist in operationalizing core values into teachable, measurable, and observable behaviors that are used to train employees, hold them accountable and set standards of behavior. The Employee Code of Conduct will serve as a key resource to highlight FIU's core values and illustrate how they serve as a foundation for FIU's policies, procedures, community expectations and ethical decision making.
- **Compliance Liaison Program** - The Compliance Liaison Scorecard will continue to be used to track the level of involvement with the Program for each Compliance Liaison. The Scorecard includes participation in group initiatives like meetings, assignments, and one-on-one meetings with the CCO, which are scheduled to ensure regular discussion regarding risk management within each liaison's respective area. Compliance Liaisons will be provided in depth Employee Code of Conduct training to assist with communicating and integrating the Employee Code of Conduct into their respective business units.
- **Policy Working Group** - The Policy Working Group Member Scorecard will continue to be used to track the level of involvement with the Compliance Program for each Policy Working Group Member. The Policy Working Group Member Scorecard will include participation in group initiatives like meetings and assignments and will be made available to executive leadership through the Monthly Compliance Report. The Scorecard will be enhanced to include the increased role Policy Working Group members will play in communicating and integrating the Employee Code of Conduct into their respective business units. Policy Working Group members will be an instrumental advisory group as we update the University Policy Framework this year to reflect the increased sophistication of the program.
- **Foreign Influence and Global Risk Initiatives** -The Compliance Office will continue to work with and through the Foreign Influence and Global Risk Taskforce to identify measures to minimize foreign influence risk in the overall context of FIU's international academic and research mission. The Task Force will continue to implement a risk-based, comprehensive strategy to identify, assess, mitigate, and monitor risk associated with foreign influence as we continue to develop workflows and process improvements in key areas such as international travel, screening foreign researchers, reporting agreements with foreign entities, and entering into collaborations and agreements with foreign sources. Some key activities will include:
 1. Developing a comprehensive Foreign Influence Website - As FIU continues to engage in and expand its fundamental and restricted research portfolio in critical emerging technologies, and as it strengthens its presence internationally, FIU

operates at a risk of being targeted by foreign individuals/entities of concern to the U.S. government, who would seek to leverage FIU as a platform for unauthorized activity. In response to these concerns, the Compliance Office, by and through its Office of Export Controls, will develop a Foreign Influence and Global Risk website to comprehensively and proactively inform and educate the University Community and protect the University from activities or situations which could ultimately compromise national security. The Website will be referenced and linked throughout the University, incorporate user-friendly, intuitive interfaces, and include all interactively linked forms, procedural guidance materials, definitions, trainings, and go-to resources.

2. Restricted Party Screening - Using a risk-based approach, the Compliance Office will expand and facilitate the use of visual compliance screening in key areas throughout the University. Robust screening identifies individuals and entities subject to U.S. government export or payment authorization requirements or with whom engagement is prohibited altogether. The various restricted party lists may be referenced on various government agency websites, or by using the federal consolidated screening list. However, checking the consolidated list at a single point in time risks missing later additions to the lists and may take extensive time to check multiple parties. To better support compliance, FIU uses Visual Compliance Restricted Party Screening software. Visual Compliance allows users to screen a party once, and then receive notifications of any later changes to those results.
 3. Intellectual Property Agreement - The Compliance Office will assist with launching and monitoring a process to implement FIU's Intellectual Property Agreement for foreign researchers.
 4. Training and Communications - The Compliance Office will enhance communications and trainings related to Export Controls with regard to shipments to foreign countries and provide mandatory and supportive Export Control training to support compliance throughout the University.
 5. Florida State Foreign Influence Statutes - The Compliance Office will continue to facilitate the implementation and process improvement related to compliance with Florida State Foreign Influence requirements. This will include assessment of those systems and workflows as they progress.
- **Five Year Review of Compliance Program** - Implement selected key recommendations contained in the five-year review of the Compliance Program to include:
 1. Developing a Compliance Communications Plan - The Compliance Office will be creating a dedicated communications plan, separate from the Compliance and Ethics Workplan, to ensure that decisions around messaging, modality, and frequency are targeted at staff, based on function, job level, misconduct trends, or other risk-based audience identification. The plan will include the evaluation of communications efforts with strategic communications partners and incorporate

feedback from other key stakeholders to determine where succinct, targeted messaging to smaller audiences would have impact.

2. Targeted training to supervisors – While people managers are provided with access to leadership training upon joining the University and may take the training voluntarily at any time, the Compliance Office will work with Human Resources to develop required supervisor training which contains key compliance items such as encouraging speak-up culture, the manager’s role in supporting ethical culture and how to handle employee concerns. When people managers discuss compliance issues with their direct reports on a regular basis, data and research indicate a higher level of trust in the organization, in their supervisor, and in participating in speak-up culture. To that end, supervisor training and communications will include tools to enable and encourage people managers to have regular conversations with their direct reports on compliance/ethics topics throughout the year.
3. Enforcement and Discipline Enhancements – The Office of Compliance will work with Human Resources to encourage root cause analysis, track trends, and monitor case resolution times to see where additional investigative resourcing may be needed, and to develop targeted post-investigation questions of reporters and significant witnesses to evaluate trust in the system and effectiveness of the investigation process.
- **Privacy Governance Taskforce** – The Compliance Office will develop a charter and convene key University stakeholders to create a more comprehensive governance structure dedicated to privacy considerations throughout the University.
- **Fraud Control Framework** – The Compliance Office will work with Internal Audit to support FIU’s Vice Presidents and Deans in developing an Anti-Fraud Framework pursuant to FIU-117 Fraud Prevention and Detection Regulation based on:
 1. FIU’s commitment to creating an organizational culture and structure conducive to fraud risk management through awareness, training, and top-down leadership;
 2. Thorough, on-going assessment of risks relevant to the University’s operating environment;
 3. Development and implementation of processes and systems to effectively prevent, detect, and investigate fraud;
 4. Application of appropriate criminal, civil, administrative, or disciplinary action to remedy the harm from fraud;
 5. Training of staff in fraud awareness; and
 6. Assessing and evaluating the success of the adopted framework based on actual fraud losses and changes in known fraud scenarios using a risk-based/cost-benefit

approach and adapting current activities to improve future fraud risk management.

- **Supporting a Speak up Culture** – The Compliance Office will work with Human Resources, Internal Audit, the Office of General Counsel, and other stakeholders to develop an Anti-Retaliation policy. Although several key policies incorporate retaliation provisions and the Employee Code of Conduct addresses freedom to report without retaliation, a policy dedicated to this important issue will communicate clearly that no University Community member submitting a complaint will be subjected to retaliatory action for inquiring about possible criminal, unethical, or otherwise inappropriate activity or behavior, or reporting them in good faith.

STANDARDS OF CONDUCT AND POLICIES

Standard

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

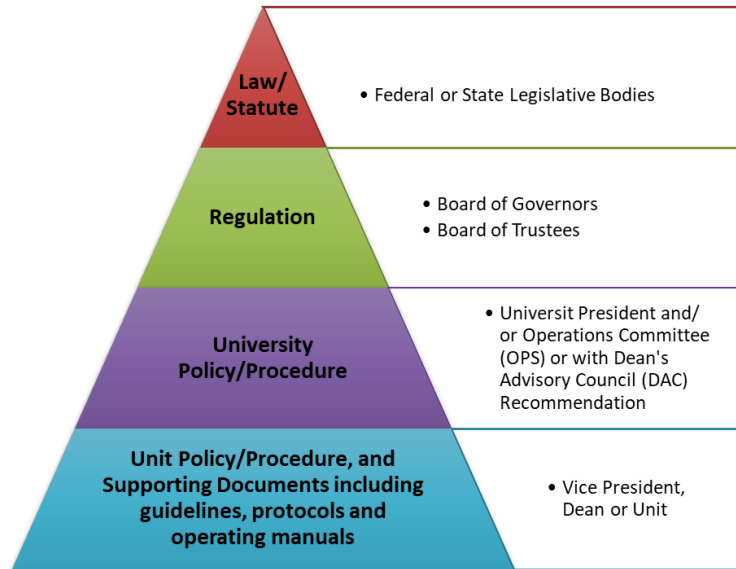
Program Elements

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

FIU's policy process is guided by these principles:

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

Policy Framework Hierarchy Pyramid



2022 – 2023 Work Plan – Standards of Conduct and Policies

The Compliance Office will continue to provide support and resources to Policy Owners in enforcing University policies and procedures. During the 2022-2023 Annual Work Plan year, the Compliance Office will be reviewing and updating the University Policy Framework with the support of the Policy Working Group and informed by the comprehensive analysis of data collected during the 2020-2021 University-wide Policy review.

- **2022-2023 Scheduled Policy Campaigns and Communications Initiatives**
 - Employee Code of Conduct
 - Conflict of Interest Policies
 - Health Insurance Portability and Accountability Act
 - Payment Card Industry Data Security Standards
 - Preventing identity theft on covered accounts offered or maintained by FIU (Red Flags)
 - Family Education Rights and Privacy Act (FERPA) Regulation
 - Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
 - Incident Response Plan
 - Export Control
 - Mandatory Reporting of Child Abuse, Abandonment and Neglect
 - International Travel
 - Political Activity/Political Participation

- Intimate Relationship Policy
- **Risk Management approach to University Policies** – During the 2022-2023 Annual Work Plan year, the Compliance Office will continue to categorize University Policies using a risk-based approach and comprehensive analysis of data from the most recent 2021-2022 Risk Analysis to align University Policies to FIU’s risk register as a control and mitigation measure. This risk-based approach will inform the level and frequency of individual policy review, the breadth and frequency of individual policy communication campaigns and whether any associated training is necessary.
- Additional policy campaigns will be identified and coordinated with policy owners and scheduled as deemed appropriate with the creation of new policies or substantive updates of policies during the year and as circumstances and trends dictate.

TRAINING, EDUCATION, AND COMMUNICATIONS

Standard

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

Program Elements - Training, Education and Communication

Training

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

Compliance Matters – FIU’s Compliance and Ethics Newsletter

Compliance Matters is FIU’s Compliance and Ethics Newsletter, serving as a communication tool and resource to support University Employees in their daily efforts to build and maintain a culture of ethics and compliance. Compliance Matters features articles covering ethics and compliance topics, articles by compliance partners, and highlights of new policies, procedures, and regulations. The newsletter also includes a “Compliance Champion” recognition section to acknowledge a person or department for demonstrating the values of the University and going the extra mile to “do the right thing”. Each newsletter provides a link to the Ethical Panther Hotline and reminds employees to report suspected misconduct.

Compliance and Integrity Website

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

Export Controls Website

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

Education and Communication Outreach

The Office of Compliance regularly educates the University community on compliance requirements through time-sensitive communications and compliance updates such as employee-specific and broadcast email distribution, articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Dean’s Advisory Council monthly meetings and serve on several Committees, Task Forces, and Work Groups.

New Employee Orientation

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

2022 – 2023 Work Plan – Training, Education and Communication

During the 2022-2023 Annual Work Plan year, the Compliance Office will provide and/or participate in the following training, education, and communication:

- **2022 – 2023 Scheduled Training, Education, and Communication**

- Employee Code of Conduct
- Clery Act
- Family Education Rights and Privacy Act (FERPA)
- Conflict of Interest
- Mandatory Reporting of Child Abuse and Neglect
- Export Controls
- Health Insurance Portability and Accountability Act (HIPAA)
- Payment Card Industry Data Security Standards (PCI-DSS Compliance)
- Preventing identity theft on covered accounts offered or maintained by FIU (Red Flags)
- New Employee Experience (bi-weekly to all onboarding employees)
- Training, education, quiz questions and/or additional communication will accompany each of the Policy Campaigns referenced in the Work Plan
- Ethics leadership and ethical decision-making compliance in-person interactive training to select units throughout the University
- Additional training, education, and communication will be identified and coordinated with policy owners and scheduled as deemed necessary with the initiation of new and critical initiatives that take place during the year.

- Distribution of “Compliance Matters”, the University Compliance and Integrity Newsletter
- Broad execution of comprehensive interactive ethics training program
- The Compliance Office will work with Human Resources to develop required supervisor training which contains key compliance items such as encouraging a speak-up culture, the manager's role in supporting ethical culture and how to handle

employee concerns.

- The Compliance Office will be highlighting the new Employee Code of Conduct through mandatory attestation campaigns, training, and messaging through various channels.

- **2022 – 2023 Athletics Compliance - Yearly Rules Education Plan**

Inside Athletics

- **All Coaches Compliance Meeting** – Monthly meeting covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies, and procedures, and providing relevant guest speakers.
- **Head Coaches Meeting** – Along with the Executive Team, monthly meeting with the head coaches to review policy changes and new NCAA legislation.
- **All Athletics Staff Meeting:** Bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
- **Academics – Student Athlete Advisory Committee (SAAC):** Meet with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc. Weekly meetings scheduled to address emerging issues to ensure the offices coordinate efforts.
- **Athletic Training Room:** Meet with training room staff every semester to review all rules that may impact sports medicine and student-athletes.
- **Business Operations:** Meet with staff every semester for all business specific legislation and assess the effectiveness of the compliance related policies and procedures affecting Business Operations.
- **Facilities/Equipment:** Meet with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.
- **Game Management/Operations:** Meet with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules that are specific to this area.
- **Marketing/Media Relations:** Meet with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.
- **Development:** Meet with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.

- **Strength and Conditioning:** Meet with staff at least once per semester to discuss all rules that govern their involvement as “coaches” to student-athletes and rules for out-of-season training.
- **Student-Athletes:** At a minimum, bi-annual meetings per year with student-athletes. This includes communicating that student-athletes cannot be cleared to participate until they have completed their “beginning of the year” meeting and student-athlete conduct disclosure. Additionally, the Athletics Compliance “JumpForward” platform is used to send out tips, information, and guidelines on a regular and on-going basis throughout the year.
- **Ticket Operations:** Meet with staff at least once per semester to review all ticket operations rules.
- **Executive Staff:** Meet with executive staff weekly to review all new legislation and pending legislation and to determine the potential impact on the Athletics department, coaches, and teams.

External to Athletics

- **Admissions:** Meet with the Office of Admissions every semester to discuss the status of the admission of scholarship and “preferred” walk-on student-athletes.
 - **Dining Services:** Meet with Dining Services yearly to discuss new meal plans, off-campus meal stipends, vacation period hours and missed meals for student-athletes.
 - **Financial Aid:** Meet with the Office of Financial Aid monthly to discuss applicable financial aid legislation and the process of dispersing aid and refunds to student-athletes.
 - **Housing:** Meet with the Office of Student Housing yearly to exchange information regarding applicable rules and regulations.
 - **International Student Services:** Meet with International Student Services yearly to discuss supporting and resourcing international student-athletes and how to best educate international student-athletes regarding taxes and other fees.
 - **Registrar:** Meet with the Office of the Registrar monthly to review “progress towards degree” legislation and proposals as well as continuous improvement to the certification process.
 - **OneStop:** The compliance staff will meet with OneStop yearly to discuss proper maintenance of student-athlete accounts.
- **2022 - 2023 Health Affairs Compliance Training, Education, and Initiatives**
 - **HIPAA Steering Committee:** During the monthly meetings, preestablished agenda topics will be identified which range from policy and procedure development at the enterprise level and area/unit level, training and module development, duties and responsibilities, expectations, privacy and security compliance efforts, audit tools and regulatory requirements, internal privacy

and security rule compliance audits and assessments, and the risks and potential penalties associated with non-compliance.

- **HIPAA Privacy Liaisons:** Director of Compliance and Privacy for Health Affairs meets as necessary and appropriate with the appointed HIPAA Privacy Liaisons separately from the full HIPAA Steering Committee in order to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Liaisons.
- **HIPAA Hybrid Unit Module Training:** Director of Compliance and Privacy for Health Affairs will complete the development of additional training modules, in addition to current training, for each of the thirty-one FIU Privacy Rule policies and procedures. The modules will be made available on-line and employees will be required to complete required modules commensurate with their role and responsibilities.
- **COM Clinical Informatics Committee:** The Director of Compliance and Privacy for Health Affairs will continue to participate in Herbert Wertheim College of Medicine Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information.
- **Standardization of Forms and Letters:** The Director of Compliance and Privacy for Health Affairs, working closely with the recently hired Associate Director of Health Information Management, FIU Health - Faculty Group Practice, and NeighborhoodHELP, has begun standardizing all forms and letters required to comply with the requirements of the current HIPAA Privacy Rule Standards, the new requirements of the Cures Act - Information Blocking Rules, and Florida law. In addition to standardizing the forms and letters, the Directors are cataloging the forms and letters for easy retrieval and timely modification to comply with the proposed changes to the HIPAA Privacy and Security Rules anticipated for release during the fall of 2022, with a scaled implementation timeframe from the winter of 2022 through the summer of 2023.

MEASUREMENT AND MONITORING

Standard

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

The compliance monitoring plan is typically determined by evolving risks, new laws, and regulations as well as trends identified by the Compliance Office in partnership with other units (e.g., OGC, Human Resources, Internal Audit, Information

Technology). In addition to monitoring, compliance risk reviews are also conducted at the department/unit level to assess subject-specific risks.

Program Elements – Measurement and Monitoring

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

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

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

Travel Authorization Monitoring: In cooperation with FIU Global, the Compliance Office monitors and assesses Export Control, foreign influence, and other risks associated with international travel as a member of the International Travel Committee and as an approver for foreign influence travel screening for all international travel

authorizations. The data from this monitoring will be reported to the BOG as required pursuant to Florida's Foreign Influence Statutes.

Visiting Researcher's Monitoring: The Compliance Office, through its Export Controls Office, is included in the approval workflow for foreign national visiting researchers.

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

International Shipping Monitoring: Leveraging our interactive export control website, the Compliance Office has implemented a centralized international shipping review process that is designed to systematically and timely address export licensing requirements while ensuring that routine (non-controlled) shipping transactions occur without delay. The shipping review process addresses the broader scope of export licensing requirements to all international destinations with a transaction focus that includes exports pursuant to sponsored research, China-program requirements (e.g., Tianjin), and international faculty collaborations.

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

Medical Records Access Auditing Tool: The Director of Compliance and Privacy for Health Affairs has been working closely with the HIPAA Security Officer, staff from the Division of Information Technology, the FIU HIPAA Hybrid Designated Healthcare Components, Student Health, and an FIU consultant and vendor, to implement an 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. The auditing tool will enable the FIU HIPAA Hybrid Designated Healthcare Components to meet the HIPAA Privacy and Security Rules and Florida law regulatory requirements and will enable FIU Student Health to meet the Family Education Records Protection Act (FERPA) regulatory requirements by controlling and monitoring staff and student worker access to patient and student

medical records and initiate timely and appropriate responses to improper or unauthorized access.

JumpForward Athletics Compliance Platform: The Athletics Compliance Office leverages 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.

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

Participation in Task Forces, Committees and Other Compliance Initiatives: The Compliance Office participates in a wide variety of groups to both integrate compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.

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

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

2022 – 2023 Work Plan – Measurement and Monitoring

During the 2022-2023 Work Plan year, compliance reviews and assessments are scheduled to be conducted for the following areas:

- Health Insurance Portability and Accountability Act (HIPAA) Review of Patient Privacy Monitoring Reports
- HIPAA Privacy Rule Assessments
- Outside Activities/Conflict of Interest Program Assessment
- Internal Operating Procedure Process Improvement Assessments
- Inter-Departmental Operating Procedure Process Improvement Assessments
- Compliance Requirement Matrix Reminder, Verification, and Monitoring Platform
- Athletics Compliance Program Assessment (NCAA required)
- Athletics Title IX Assessment (NCAA required)
- Athletics Diversity, Equity, and Inclusion Review (NCAA required)
- Assessment of Foreign Influence Controls
- Assessment of Policy Framework
- Assessment of Ethical Panther Hotline Trends and Processes

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

INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS

Standard

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

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

Program Elements – Investigations, Discipline, Incentives and Corrective Action

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

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

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

Compliance Training: The Compliance Office assigns professional development credits to required Compliance trainings to align required Compliance trainings to employee training summaries. This enables managers to consider these trainings during the Performance Excellence Process (PEP).

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

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

2022-2023 Work Plan - Investigations, Discipline, Incentives and Corrective Action

Ethical Panther Hotline Enhancements - The Compliance Office partnered with the Division of Human Resources’ Employee and Labor Relations (ELR) and The Office of Civil Rights Compliance and Accessibility to successfully develop a highly customized case management system (powered through *I-Sight*) that encompasses the Ethical Panther Hotline. This integrated Hotline and Case Management system is in complete alignment with FIU’s community standards and enables more sophisticated, in-depth reporting, the alignment of case types across several areas and the ability to better track and respond to trends in reporting and misconduct. Enhancements to the Hotline in the 2022-2023 Workplan include further communication to build awareness and confidence in the Ethical Panther Hotline as a reporting mechanism, developing more in-depth reports for more effective trend tracking, and the addition of both FERPA and HIPAA case management and tracking within the system.

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

Escalation - Work with University Partners to leverage the “Escalation” method developed by the Compliance Office to ensure compliance in key areas such as Outside Activity/Conflict of Interest submissions.

Automation of FERPA Training: Work with the Office of the Registrar and IT to automate FERPA training for those University Community members with access to “Campus Solutions”. Campus Solutions is FIU’s platform containing significant FERPA protected student record information, which is used routinely by faculty and academic support employees. To ensure that FERPA training for these users of Campus Solutions is completed, automated training through that system is being implemented for new users to gain access and thereafter on an annual basis, with loss of access to the system as a consequence of non-completion.

RISK MANAGEMENT

Standard

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

Program Elements – Risk Management

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

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

Risk Informed Decisions - Risk management is part of key decision-making. Risk-informed decisions help us to distinguish among alternative courses of action, applying values and ethics while using the University’s common risk process to help us identify, assess, treat, and communicate risk. This includes documenting our rationale in support of accountability as we consider the interests of our students, faculty, staff, donors, alumni, community, business and research partners, creditors, rating agencies, accrediting bodies, and other stakeholders.

Responding to Risks - Risk management adds value to our work by helping us be dynamic and responsive to change. Risk management also adds value by facilitating continuous learning and improving the way we work with each other and our partners as we serve our “students” and safeguard stakeholder interests in the continuous application of the common risk process.

Risk is managed using the University’s common risk process that is focused on our objectives to help us sense and respond proactively, appropriately, and effectively to the negative and positive aspects of risk and uncertainty.

Risk management is tailored and responsive to the University’s external and internal context (including interests, priorities, public service ethics and values, our risk culture, stakeholders, and risk management capacity).

2022-2023 Work Plan – Risk Management

Health Affairs Compliance – Risk Management

- **Consolidation of Medical Records:** As part of the ongoing efforts to control and monitor access to the Medical Records Applications, the Director of Compliance and Privacy for Health Affairs will continue during the next year to work closely with the Dean of the Herbert Wertheim College of Medicine (HWCOM), the HIPAA Security Officer, the Associate Director of Health Information Management, appropriate staff from HWCOM and the Faculty Group Practice, and the Chairs and staff of the NeighborhoodHELP programs to consolidate medical records activities into a centralized location in an effort to mitigate the risk of Privacy and Security Rule violations and breaches.
- **Designation of Job Title/Job Class:** As part of ongoing efforts to meet federal and state regulatory requirements, the Director of Compliance and Privacy for Health Affairs and the HIPAA Security Officer are working closely with workforce members of the HIPAA Hybrid Designated Healthcare Components to identify and document those Workforce members and student workers within the FIU HIPAA Hybrid Designation who require access to the Medical Records Applications and patient Protected Health Information based on their job class or job title and the standard of “Minimum Necessary” as defined by the HIPAA Privacy and Security Rules and state law. These efforts will mitigate Privacy and Security risks associated with access to Protected Health Information.

Enterprise Risk Management: During the 2022-2023 Annual Work Plan year, the Compliance Office *will continue to* work with the Office of Internal Audit and our many stakeholders to execute the ERM framework by:

- Educating Risk Owners regarding risk management principles

- Reviewing emerging risks
- Updating the risk registry
- Assisting Risk Owners in determining the most appropriate business response to each risk
- Providing resources for reporting updates
- Evaluating and reporting on mitigation measure progress

During the 2022-2023 Annual Work Plan year, the Compliance Office *will significantly enhance, mature, and elevate FIU's ERM program* by partnering with the Office of Internal Audit to develop, launch, and manage the *Panther Enterprise Risk Management Platform*. This platform will complement the Office of Internal Audit's Panther Audit Platform as its next iteration, encompassing the risks identified in FIU's Risk Register. The Platform will offer an intuitive, user-friendly, supported risk management application designed to assist Risk Owners in mitigating and managing risk and to create measurable, reviewable, and reportable outcomes and metrics. This platform will be the foundational tool for enabling and empowering FIU's workforce to apply the risk management principles to their work. This Work Plan goal has been moved from last year's Plan due to the significant emerging, time-sensitive compliance initiatives made necessary by the Pandemic.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Third Quarter 2021-2022

June 16, 2022





BOARD OF TRUSTEES
Audit and Compliance Committee
June 16, 2022

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 2021 – 2022 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the third quarter of fiscal year 2021 - 2022 (January 1 – March 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 2021-2022 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:
 - Ethical Panther Hotline iSight Case Management System
 - FIU Training Reporting
 - Travel Authorization Foreign Travel Screening Review Procedures (under development)
 - Compliance Requirements Matrix (under development)
 - Visual Compliance (under development)
 - Payment Card Industry Data Security Standard (PCI DSS) Training Approval Workflow
 - International Shipping
 - Course Campaign Procedures
 - Technology Control Plan
 - Annual Compliance Program Survey (under development)

Foreign Influence and Global Risk Governance Activities

- Facilitated the Florida Statute Foreign Influence Sub-committee meetings:
 - 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

- In cooperation with the Office of Research and Economic Development, the Division of Human Resources, the Office of the General Counsel, 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, the Office of the Controller, the Office of Research and Economic Development, the Division of Information Technology, and the Office of General Counsel, completed and launched (in January) redesign of the Travel Authorization Request (TAR) process to incorporate the mandates of the Florida State Statute regarding foreign influence. Finalized workflows, screening questionnaire, and post travel information form to effectuate the statutory requirements across all foreign travel destinations. Drafted updates to International Travel Policy, International Travel Video, Quick Guide, and Travel Authorization auto-notification message. Drafted Qualtrics survey to serve as post travel data gathering tool until the Expense Report could be updated for FY 2022-2023.
- In cooperation with Global Affairs, the Office of the General Counsel, 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. Assisted the Office of General Counsel in the development of the template language for International Agreements to address foreign influence concerns.
- In cooperation with the Office of the General Counsel, held Foreign Source Reporting after action meeting to determine process improvements for subsequent reporting periods. Met with FIU Global, Analysis and Information Management, and Internal Audit to discuss data gathering and analysis options for future reporting cycles consistent with the mandates of the Florida Statute regarding Foreign Influence.
- Continued assessment activities related to the first three of ten assessment modules to identify measures to minimize foreign influence risk in the overall context of FIU's international academic and research mission including:
 - Foreign Nationals on Campus: Visa-holders and Visitors - assess preventative measures to selectively detect and avoid undue foreign influence where it could potentially arise in the context of foreign nationals on campus
 - Conflicts of Interest and Commitment - assess conflicts of interest and conflicts of commitment policies and processes pertaining to global engagement scenarios
 - Compliance with Export Controls - assess the alignment of export control processes to account for and support foreign influence prevention strategies
- Participated in regular Travel Committee meetings to review and issue recommendations regarding employee and student petitions for international travel and student mobility programs. Reassessed recommendations to the Provost regarding foreign travel guidelines for University community.
- Worked with export control consultant to finalize and launch three export control training modules.

- 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.
- Continued to work with Office of Research and Economic Development and the Division of Human Resources to implement an Intellectual Property (IP) protection agreement to ensure that FIU's IP is fully protected with respect to exposure by individuals who (unlike employees) are not otherwise subject to FIU's standard IP ownership policy pursuant to an employment agreement. Worked with key stakeholders to establish distribution workflows.
- Finalized concise "Foreign Influence and Research Security Guidance" to define foreign influence and provide clear direction concerning engagement with U.S. government-restricted entities as well as those which fall under a "watch-listed" category. Worked with the Office of Research and Economic Development and the Office of General Counsel to develop PowerPoint presentation for a Researchers Town Hall held in January 2022.
- Met with FIU Global to assist with processes and workflow for international visitors/delegations.
- Began development of foreign influence web page.
- Conducted 186 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.
- Chaired Foreign Influence and Global Risk Task Force Meeting held on March 24, 2022.
 - After a brief recap of the previous meeting and a summary of the current meeting's agenda, the Office of Government and Community Affairs, presented a Florida State Foreign Influence Legislative Update which included a presentation on the State's new prohibition on state universities entering into any agreement with, or accepting any grant from, the Russian Federation.
 - The Office of Compliance presented a Federal Foreign Influence Legislative Update which included recent changes to the Department of Justice's "China Initiative", President Biden's guidance to Federal Agencies and the practical implications for FIU.
 - Department of Justice "China Initiative": In February, the DOJ announced that foreign influence enforcement would no longer proceed under the banner of the "China Initiative", but will now include Russia, Iran, and North Korea. The DOJ will be subjecting cases involving academic integrity and research security to even greater scrutiny, putting its National Security Division in an active supervisory role in academic cases. The DOJ is also continuing to work closely with the FBI and other investigative agencies to guide whether civil or administrative remedies may be more appropriate than criminal prosecution, representing a shift in enforcement activities.
 - President Biden's guidance to Federal Agencies: In January, President Biden issued guidance to federal agencies regarding their national security strategy for federally supported research. The guidance directs agencies to

strengthen and standardize disclosure requirements for research awards with attention to foreign affiliations of university researchers.

- What this means for FIU: Despite the continued emphasis on the threat from China, any proactive measures FIU implements should apply to all foreign countries/entities. Full and accurate disclosures are the best way to effectuate compliance. ORED has been committed to this communication effort, including that since our last BOT meeting, the ORED team presented to the Deans Advisory Council, the Operations Committee, the Faculty Senate, the Chairs Advisory Committee and held a Researchers Town Hall.
- Following the Legislative Update, each of the four subcommittees reported back to the full Taskforce regarding progress made. The four subcommittees are as follows:
 - Screening Foreign Researchers
 - International Cultural Agreements
 - Foreign Travel; Research Institutions
 - Foreign Gifts and Contract Reporting
- The subcommittees are tasked with the following objectives:
 - Create short-term solutions for compliance with the statutes using current available resources
 - Create more automated, auditable processes and workflows to address the requirements of the statute moving forward while leveraging and building upon existing FIU platforms
 - Develop the basis for any recommended short term and longer-term additional resources
 - Report back at regular full Task Force meetings regarding the status of the work of each subcommittee
- Each subcommittee report contained a brief overview of the statutory requirements and a summary of FIU's institutional response thus far, with some discussion of additional necessary resources and associated strategic initiative requests. The subcommittees reported on the controls that have been established while longer term, more automated processes are put in place. FIU Global presented the significant screening protocols that have been put in place leveraging the travel authorization process (pre-travel) and expense reimbursement process (post-travel) as of January 1, 2022. The Office of University Compliance has been built into the workflow to accomplish this screening. The Taskforce provided feedback on the existing and proposed workflows and specific ideas regarding a communications campaign.
- FIU Global and the Office of Compliance reported on the status of three Global Risk Initiatives. First, was a report on the status of FIU's International Travel protocol requiring petitions for employee and student travel to countries with U.S. Department of State and Centers for Disease Control and Prevention (CDC) advisory levels of 3 and 4. Guided by a risk analysis conducted by risk management, the International Travel Committee considers these petitions weekly, taking into consideration U.S. Dept. of State and CDC advisories and United Healthcare Global Intelligence briefings as well as specific factors such as conditions at the travel destination (city/region), traveler's host support, traveler's activity and

experience, and medical services availability, before making recommendations to the Provost. The Compliance Office presented a status update on foreign Shipping Initiatives and Export Control and Foreign Influence trainings.

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
- 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 the Operations Committee
- Member of the National Collegiate Athletic Association Oversight Committee
- Member of the International Travel Committee
- Member of the University Building Access Policy 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 Communications Committee
- Compliance Assistant Director graduated from the Leadership Education Advancement Program (LEAP)

Athletics Compliance Oversight and Initiatives

- Worked with consultant to submit Academic Progress Rate for the institution.
- Posted all new student-athlete aid to accounts and adjusted spring awards as necessary.
- Updated and disseminated Name, Image, and Likeness information packets in preparation for the February signing period.
- Attended Practice sessions (3 teams per week) to ensure compliance with related NCAA rules.
- Conducted All Coaches Meetings.
- Conducted New Hire Orientation for all new staff.
- Communicated adopted new legislation to all coaches and staff.
- Reviewed outside scholarships for spring semester.
- Conducted monthly Rules/Compliance Education sessions.
- Onboarded a collaboration and operations platform (*TeamWorks*) for FIU Football to support time management plans and athletic activities.
- Participated in Name, Image and Likeness meeting with State Universities System institutions.
- Conducted internal financial audit to review expenditures.
- Participated in NCAA Oversight Committee meeting.
- Conducted daily full-time enrollment checks.
- Designated April and May recruiting dates for football.

Health Affairs Compliance Oversight and Initiatives

- Led HIPAA (Health Insurance Portability and Accountability) Privacy discussion as part of the monthly HIPAA committee meeting.
- Participated in HIPAA committee planning meeting with the Office of the General Counsel, Office of University Compliance, and Information Technology.
- Led discussion with HIPAA Committee regarding HIPAA Privacy Rules and Standards contained within each Rule.
- Designed and communicated the HIPAA Privacy and Security liaisons program.
- Executed one-year agreement for Electronic Medical Record managed audit tool and met with key stakeholders to implement and prepare for launch.
- Completed development of 14 PowerPoint HIPAA Privacy Rule Presentation modules and worked to finalize the modules into an approved FIU electronic format.
- Continued working with the COVID Lab manager in efforts to complete survey and obtain required licensing.
- Continued development of additional Privacy Rule Policies and Procedures and associated online training modules.

- Continued investigative work and issued HIPAA investigative reports with conclusions and recommendations with respect to HIPAA privacy issues.
- Prepared and presented to the Herbert Wertheim College of Medicine (HWCOM) “Informatics Committee” on the Cures Act – Information Blocking Rules, and the HIPAA Privacy Rule.
- Began working with the new HWCOM Medical Records Manager to address compliance concerns.

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

- Finalized FIU’s Employee Code of Conduct which serves as guidance and governance document organized to tie Key University policies to FIU’s values (Truth, Freedom, Respect, Responsibility and Excellence). 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

- Reviewed the recommendations of the External Program Report of the Florida International University Compliance Program, prepared by an external assessor, to design responsive initiatives for the 2022-2023 Compliance Office workplan.

STANDARDS OF CONDUCT & POLICIES

The 2021-2022 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.

2021-2022 Policy Development Process

- Managed the Policy Development Process, including ushering new or significantly revised 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.
- Continued to work with key stakeholders to draft the new FIU-103 Intimate Relationships Regulation. The proposed regulation establishes that employees with authority may not engage in, initiate, or attempt to initiate an intimate relationship with a person over whom they exercise authority. It mandates procedures to be followed if an employee with authority pursues or has an intimate relationship with another University community member. It also describes consequence for the person with authority who fails to report an intimate relationship with a University community member.
- Worked with the Office of General Counsel, the Office of the Registrar, and the Division of Information Technology to update FIU-108 Access to Student Education Records Regulation. This Regulation is being updated to reflect disclosures as a result of student and Alumni migration to Microsoft Office 365.
- Worked with Internal Audit and the Office of General Counsel to finalize revisions and to usher FIU-117 Fraud Prevention and Detection through the formal Regulation promulgation process.
- Worked with FIU Global to update the University Travel Policy to reflect changes to the Travel Authorization Request process.
- Incorporated final feedback and suggested revisions by key stakeholders and the Office of General Counsel into the Code of Conduct. Continued development of a comprehensive communications campaign for Code of Conduct launch and rollout, including coordination with Strategic Communications. Assisted Strategic Communications in developing script for Code of Conduct Presidential video.
- Continued to work with the Office of General Counsel, the Office Research and Economic Development, the Office of the Provost and Human Resources to develop the University Conflict of Interest Policy.
- Worked with Policy owners to update existing policies and develop procedures and communication campaigns.

FIU Code of Conduct
<ul style="list-style-type: none"> ➤ Incorporated feedback and suggested revisions by key stakeholders into the Code of Conduct. ➤ Continued development of a comprehensive communications campaign for Code of Conduct launch and rollout, including coordination with Strategic Communications, Government and External Affairs.
Risk Management approach to University Policies
<ul style="list-style-type: none"> ➤ Continued to incorporate data analysis from the 2020-2021 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
<ul style="list-style-type: none"> ➤ 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 the Division of Human Resources to utilize its newsletter as a policy communication tool.
New University Policies Reviewed and Endorsed by the Operations Committee and Deans Advisory Counsel
<p>The Office of University Compliance ushered one new policy through the New Policy Framework endorsement process:</p> <ul style="list-style-type: none"> ➤ 1710.075 Conflict of Interest Policy

TRAINING, EDUCATION & COMMUNICATIONS

The 2021-2022 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.

2021- 2022 Annual and Scheduled Training, Education, and Communication

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

- Digital Accessibility Policy Acknowledgement
 - 100% completion rate
- Student-Athlete Name, Image, and Likeness Policy Acknowledgement
 - 100% completion rate
- Travel at FIU Policy Acknowledgement
 - 99.6% completion rate
- FIU Clery Act Basics Training
 - 100% completion
- Alcoholic Beverages Regulation Acknowledgement
 - 100% completion rate
- Fraud Prevention and Detection Regulation
 - 96.8% completion rate
- Institutional Conflict of Interest
 - 94.4% completion rate
- Incident Response Plan
 - 99.4% completion rate

Designed, developed, and issued eight 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: 1,667
- Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 171
- Payment Card Industry Data Security Standard Training (PCI-DSS) for IT (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 33
- FERPA Basics (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 1072
- Export Controls
 - Export Control Basics
 - Open for self-enrollment
 - Employees trained: 292
 - Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 56
 - Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 151
- 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:

- Red Flags – Preventing ID Theft with Data Security

- Coordinated with the Division of Information Technology to leverage Data/Cyber Security Course. Began development of new Red Flag training module.

➤ Conflict of Interest Policy

- Coordinated with the Office of General Counsel, the Office of Research and Economic Development, the Division of Human Resources, and the Office of the Provost, to create University-wide communications and training campaign to align with the next Annual Outside Activity/Conflict of Interest Disclosure cycle.

Training and Education Program Activities

- Continued to work with the Division of Human Resources to utilize the HR Newsletter as a new/updated policy communication tool.
- Continued to develop on-line FERPA training to deliver through automated process tied to initial and continued *Campus Solutions* access.
- Tracked and disseminated weekly training completion report for all health affairs units.
- Conducted health affairs compliance meetings with affected units to determine role-based trainings. Continued development of advanced HIPAA training modules.
- Launched three Export Control trainings (basic training, health science professionals, research, and operations personnel).
- Leveraged the improved Escalation Protocol to maximize completion rates for eight campaigns.
- For campaigns currently in the escalation process:
 - Communicated with Deans and Vice Presidents regarding individual department completion rates to leverage their assistance with communicating the importance of completing compliance-related tasks to their teams.
 - Coordinated with Employee and Labor Relations to ensure that for those employees who did not complete a required compliance task following the escalation period, a notification was placed in their personnel file which impacts the Performance Excellence Process (PEP) compliance rating for the applicable year.
- Continued to train new hires bi-weekly through participation in the New Employee Experience orientation session.
- Designed and curated courses for upcoming training and policy acknowledgment campaigns.
- Began development of Compliance section of Board of Trustees training.
- Met with Registrar to develop FERPA training plan, including issuing a targeted communication with regard to the upcoming Microsoft transition.
- Met with Registrar and IT Team to automate Campus Solutions training.
- Met with Accounting and Reporting Services to receive update for the automation of PCI Training verification against the FIU Develop platform to approve users for merchant services.

- Met with Procurement Services to provide guidance and insights on how to develop and maintain training on the FIU Develop platform for their purposes of creating training for procurement approvers and contract managers.
- Met with the FIU Develop team and training vendor to discuss the upcoming platform migration of the site utilized for compliance trainings. Determined timing and next steps for working through the upgrade.

MEASUREMENT & MONITORING

The 2021-2022 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.

Scheduled Compliance Reviews and Assessments

- Outside Activities/Conflict of Interest Disclosure Assessment - Met weekly 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.
- Full Program Compliance Program Assessment - As required by BOG Regulation 4.003, the University completed an external review of the Program's design and effectiveness. External Program Review of the University Compliance Program was included in the December Audit and Compliance Committee Meeting materials. The Design and Effectiveness Review Finding and Recommendation Memorandum was included in the March 3, 2022, Audit and Compliance Committee Meeting materials. The Office of Compliance reviewed resulting recommendations to determine necessary resources, priorities, and initiatives for the FY2022-2023 Work Plan.
- 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.
- Compliance and Ethics Program Survey-Based Assessment - Reviewed survey results included in the March 3, 2022, Audit and Compliance Committee Meeting materials to determine trends related to the DEI Belonging Survey results.

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. Worked 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 55 travel authorization foreign travel considerations and export control approvals.
- External Compliance Requests or Investigations - Continued to provide support, coordination, or oversight of external inquiries into compliance with federal and state laws or 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 44 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 186 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 130 international travel petitions.
- International Shipment Review - Conducted 11 International Shipping Review during the reporting period as part of the international shipping review process.

Compliance Calendar Monitoring

- Launched and 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.

- Disseminated tutorials to guide Compliance requirements owners through the new platform to verify their completion of compliance tasks.
- Held demonstration and training session to guide Compliance requirements owners through the new platform and to answer questions and gather process improvement feedback.
- Met with the Office of the General Counsel in order to walk through the functionality and benefits of the platform and to discuss their potential leveraging of the tool.
- Communicated with business partners to remind them of deadlines and to seek verification of submissions for the following compliance items within this reporting period:
 - Federal Tax and FICA Tax Remittance
 - Construction Cost Update
 - Space Need Methodology
 - NCAA Membership Financial Report
 - NCAA IPP Health and Safety Survey
 - University President Agreed-Upon Procedures Report
 - Office of Federal Affairs Federal Lobbying Disclosure Reports
 - Animal Welfare Act Report (by Licensees)
 - Reporting of Payments of Royalties
 - National Postsecondary Student Aid Survey
 - Fringe Benefits Reporting (Form 941)
 - Internal Revenue Code (IRC) – 403(b) Universal Availability Notice
 - Tuition Payment Credit Reporting Requirements (Form 1098-T)
 - Form 1099-MICS -Independent Contractors, Report of Miscellaneous Income, Reporting of Payments of Royalties
 - Foreign Source Reporting
 - New Hire Report
 - W-2, W-3 (IRS Forms)
 - Social Security Number (SSN) Verification Report
 - Student and Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
 - Effective Period of Withholding Exemption Certificate
 - 2nd Q: Shared Initiatives University Savings Report
 - Auxiliary Facilities Income/Expenditure Statement
 - Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)
 - Return of Information as to Payments to Employees

- National Science Foundation (NSF) Universal Resource Locator (URL) Reporting
- Emergency Planning and Community Right to Know Act (EPCRA) Notification
- Spring Johnson Enrollment Verification
- 2022-2023 and 2023-2024 Academic Calendars
- Form 1042/1042-S Filing and Information Returns
- Board Regulation Review (6.0105)
- CITF Increases, Increases to Certain Existing Fees and New Fees
- Continuing Disclosure Obligation - Securities and Exchange Commission
- Affirmative Action Plan (AAP)

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

The 2021-2022 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 28 open reports through the end of March (including 28 new reports from January-March), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources to develop case management workflow.
- 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, and the Policy Library in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Participated in meeting with key stakeholders to discuss the curation of the report.fiu.edu website for the inclusion of all University-wide reporting channels.
- 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 Department, 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.

Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Worked with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.
- Collaborated with the Office of the Provost and the Office of General Counsel to ensure faculty escalation process was in alignment with Collective Bargaining Agreement.
- Met with FERPA Workgroup to investigate and recommend corrective action (if appropriate) for all reported FERPA violations.
- Continued work to integrate FERPA complaint management into the new case management system.
- Worked with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.
- Started meeting weekly with the Division of Information Technology, the Office of General Counsel, and the Registrar to address compliance and privacy issues related to the Office 365 migration for students and Alumni.

RISK MANAGEMENT

The 2021-2022 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 Internal Audit to discuss development and management of the Panther Enterprise Risk Management Platform.
- Continued to review and address emerging risks in partnership with the Office of the General Counsel and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.

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Office of Internal Audit Status Report



Board of Trustees

June 16, 2022



Office of Internal Audit

Date: June 16, 2022

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 March 3, 2022, we have completed the following projects:

Projects Completed

Audit of Conflict of Interest and Related Party Transactions

We have completed an audit of Conflict of Interest and Related Party Transactions for the period July 1, 2020, through June 30, 2021, and have assessed the current practices through February 1, 2022.

In December 2020, the University launched a new Outside Activity/Conflict of Interest system to assist with reporting, reviewing, and approving disclosed outside activities. During the audit, we reviewed the Outside Activity/Conflict of Interest disclosure process to ensure compliance with federal, state, and University requirements and to ensure that processes were effective at identifying and managing potential conflicts.

In summary, we concluded that the newly implemented Outside Activity/Conflict of Interest reporting system is robust and when compared to the previous system, provides more effective workflows and tracking of disclosed activities. For the fiscal year tested, 96% of 5,784 employees who were subject to report, timely submitted Outside Activity/Conflict of Interest Forms. Notwithstanding this high rate of reporting, we have identified areas for enhancement to the Outside Activity/Conflict of Interest disclosure process that could contribute to its effectiveness. We offered 19 recommendations to address the issues

identified during the audit. Management has agreed to implement all recommendations offered.

Audit of FERPA Compliance

We have completed an audit of the Family Educational Rights and Privacy Act (FERPA) Compliance for the period August 1, 2020, through July 31, 2021, and have assessed the current practices through March 2022.

FERPA is a federal law that protects the privacy of student education records. During the audit we reviewed University policies and procedures to ensure compliance with federal, state, and University requirements and to ensure that processes were effective at identifying and managing potential violations. In summary, we concluded that the University generally complies with the federal statute. However, we identified areas for process improvement that could enhance the University's demonstrated general compliance with the FERPA regulation. We offered five recommendations to address the issues identified during the audit. Management has agreed to implement all recommendations offered.

Agreed-Upon Procedures for the European Union-financed Grant Agreement Concerning the Jean Monnet Centre of Excellence Erasmus+ Programme, Grant Agreement Number - 2018-1707/001-001 for Project No. 600080-EPP-1-2018-1-US-EPPJMO-CoE for the Period Covering September 1, 2018, to August 31, 2021 (Revised)

At the request of the University's Office of Research and Economic Development, we have completed an agreed-upon procedures engagement for the European Union-financed Grant Agreement concerning the Jean Monnet Centre of Excellence Erasmus+ Programme, Grant Agreement Number - 2018-1707/001-001 for Project No. 600080-EPP-1-2018-1-US-EPPJMO-CoE for the period covering September 1, 2018, to August 31, 2021. This attestation engagement was performed for the purpose of providing an independent certification and report of factual findings with regards to the Final Financial Report covering the period September 1, 2018, to August 31, 2021, and to assist The Education, Audiovisual and Cultural Executive Agency with independently verifying the cost claimed by the University under the Grant Agreement as reported in the Final Financial Report. Previously, the University contracted with an external, independent certified public accounting firm to perform the engagement.

We were pleased to provide this service for the benefit of the Office of Research and Economic Development and issued our independent internal auditor's agree-upon procedures report for the purposes stipulated in the related grant agreement.

Work in Progress

The following ongoing audits are in various stages of completion:

<u>Ongoing Audits</u>	
Audits	Status
Admissions Policy Compliance	Draft Report
Cybersecurity Prevention and Detection Controls - Ransomware	Fieldwork in Progress
Export Controls and Selected Foreign Influence Compliance	Fieldwork in Progress
Student Safety - Hazing Prevention	Fieldwork in Progress
Public Health and Social Work Operational Controls	Planning
Driver and Vehicle Information Database - Enrollment Services	Planning

Investigation and Consulting Activities

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. We have evaluated the complaints received and are currently investigating those deemed appropriate for our office to investigate and have referred the others to other appropriate units within the University for investigations. Substantiated allegations that are deemed to be significant and credible have been reported to the University President and Board of Trustees.

Other Activities

The Board of Governor Regulation 4.002, *State University System Chief Audit Executives*, requires the chief audit executive to develop audit plans based on the results of periodic risk assessments and submit the plans to the board of trustees for approval. The Chief Audit Executive has developed the risk-based Five-year Audit Plan. In developing the plan, we consulted with stakeholders across the University to ensure relevant risks were considered. The Plan aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently.

The Chief Audit Executive has made significant updates to the Office of Internal Audit Professional Practice Guide (Operating Manual), which was last updated in 2014. The updates codify many of the changes to the office's workflows and practices into the Operating Manual. The revised Operating Manual is pending final review before its distribution.

In collaboration with the Office of the General Counsel and the Office of Compliance and Integrity, we have provided support with the revision of the University's Fraud Protection and Detection Regulation FIU-117.

Professional Development

Our staff members continue to take advantage of professional development opportunities that are available to them, including completing courses in applying data analytics in every audit, using Power Business Intelligence, auditing for fraud and forensic accounting, auditing construction contracts, and cybersecurity awareness. Three staff members took the North Dade/South Dade Broward Ethics: Protecting the Integrity of Florida CPA's virtual workshop.

Other Matters

Through a competitive process, Mr. Brian Del Pino joins the OIA as a Senior Auditor on March 22, 2022. Regrettably, effective April 14, 2022, one of the office's two Audit Manager positions became vacant with the resignation of Ms. Tranae Rey.

Currently, there are two vacancies in the Office of Internal Audit – one Audit Manager and one Audit Manager – Information Technology. We endeavor to fill these positions with qualified candidates at the earliest date that time and circumstances permit.

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