



FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

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

Thursday, September 22, 2022
8:30 AM

Chair: Carlos A. Duarte

Vice Chair: Carlos Trujillo

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

AGENDA

1. Call to Order and Chair's Remarks Carlos A. Duarte
2. Approval of Minutes Carlos A. Duarte
3. Discussion Items *(No Action Required)*
 - 3.1 Office of Internal Audit Status Report Trevor L. Williams
 - 3.2 Office of University Compliance and Integrity Quarterly Report Jennifer LaPorta
4. Reports *(For Information Only)*
 - 4.1 University Compliance Program Annual Report 2021-22 Jennifer LaPorta
 - 4.2 Office of Internal Audit Annual Report 2021-22 Trevor L. Williams
 - 4.3 State University System of Florida Board of Governors | Review of Financial Internal Controls for University Support Organizations Trevor L. Williams
5. New Business Carlos A. Duarte
 - 5.1 Senior Management Discussion of Audit Processes
6. Concluding Remarks and Adjournment Carlos A. Duarte

The next Audit and Compliance Committee Meeting is scheduled for December 6, 2022

FIU Board of Trustees Audit and Compliance Committee Meeting

Time: September 22, 2022 8:30 AM - 9:30 AM EDT

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

Section	Agenda Item	Presenter	Page
1.	Call to Order and Chair's Remarks	Carlos A. Duarte	
2.	Approval of Minutes	Carlos A. Duarte	1
	Minutes: Audit and Compliance Committee meeting, June 16, 2022		2
3.	Discussion Items (<i>No Action Required</i>)		
3.1	Office of Internal Audit Status Report	Trevor L. Williams	7
3.2	Office of University Compliance and Integrity Quarterly Report	Jennifer LaPorta	20
	FIU Employee Code of Conduct University Guiding Principles and Standards		38
	University Compliance Requirements Matrix - 2022		66
4.	Reports (<i>For Information Only</i>)		
4.1	University Compliance Program Annual Report 2021-22	Jennifer LaPorta	74
4.2	Office of Internal Audit Annual Report 2021-22	Trevor L. Williams	107
4.3	State University System of Florida Board of Governors Review of Financial Internal Controls for University Support Organizations	Trevor L. Williams	133
	FIU Academic Health Center Health Care Network Faculty Group Practice, Inc.		142
	FIU Athletics Finance Corporation		149
	FIU Foundation, Inc. (<i>The FIU Wolfsonian review was combined with the FIU Foundation, Inc.</i>)		154
	FIU Research Foundation		160
5.	New Business	Carlos A. Duarte	

Section	Agenda Item	Presenter	Page
5.1	Senior Management Discussion of Audit Processes		
6.	Concluding Remarks and Adjournment	Carlos A. Duart	

**THE FLORIDA INTERNATIONAL UNIVERSITY
BOARD OF TRUSTEES**

Audit and Compliance Committee

September 22, 2022

Subject: Approval of Minutes of Meeting held June 16, 2022

Proposed Committee Action:

Approval of Minutes of the Audit and Compliance Committee meeting held on June 16, 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 June 16, 2022, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom.

Supporting Documentation: Minutes: Audit and Compliance Committee meeting, June 16, 2022

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



Audit and Compliance Committee

June 16, 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 9:01 a.m. on Thursday, June 16, 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*; Carlos Trujillo, *Vice Chair*; Natasha Lowell (*via Zoom*); Cristhofer E. Lugo; and Joerg Reinhold.

Board Chair Dean C. Colson (*via Zoom*), Board Vice Chair Roger Tovar, and Trustees Cesar L. Alvarez, 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. He also welcomed Trustees and University administrators and staff attending via the virtual environment and the University community and general public accessing the meeting via the University's webcast.

Committee Chair Duarte also welcomed Student Government Association President and student Trustee, Cristhofer E. Lugo.

2. Approval of Minutes

Committee Chair Duarte asked if there were any additions or corrections to the minutes of the Audit and Compliance Committee meeting held on March 3, 2022. Hearing none, a motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on March 3, 2022.

3. Action Items

AC1. Proposed Amendment to Regulation FIU-117 Fraud Prevention and Detection

Chief Audit Executive Mr. Trevor L. Williams presented the proposed amendment to Regulation FIU-117 Fraud Prevention and Detection for Committee review. He explained that FIU-117 is being amended to align with recent changes in Board of Governors (BOG) Regulation 4.001. He added that the amendments articulate the process for handling significant and credible allegations of fraud, waste, mismanagement, misconduct, or other abuse made against members of the Board of Trustees or university President. Mr. Williams commented on said process and explained that whenever there is the presence of any such credible or significant allegations, the Chair of the Board

of Trustees, or the Chair of the Audit and Compliance Committee, if the allegation involves the Chair of the Board of Trustees, shall notify the BOG's Office of the Inspector General and Compliance (OIGC). He explained that, in consultation with the BOG Chair, the OIGC may be asked to conduct a preliminary inquiry, and if it is determined by the Chair of the Board of Trustees or the Chair of the Audit and Compliance Committee and the BOG Chair or through an OIGC preliminary inquiry that an investigation is warranted, the Board of Trustees will hire an independent outside firm to conduct the investigation with OIGC guidance and monitoring or the OIGC will perform the investigation. Mr. Williams commented that 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. He stated that 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 BOG.

Mr. Williams noted that the proposed revisions to Regulation 4.001 are scheduled for review and approval by the BOG at its June 30, 2022 meeting. He commented on non-substantive revisions to FIU-117, including formatting changes to align certain provisions of FIU-117 with Regulation 4.001.

A motion was made and unanimously passed to recommend to the FIU 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.

3. Action Items (*Committee Action; Full Board Information Only*)

AC2. Internal Audit Plan, 2022-23

Mr. Williams presented the Internal Audit Plan for the 2022-23 fiscal year for Committee review and approval. He remarked on the plan's authority, namely, BOG Regulation 4.002. He noted that said Regulation requires a chief audit executive to prepare a risk-based plan. He explained that the plan was developed using a systematic risk-based approach with input from University stakeholders. He indicated that the assessment considered a number of different risks, including financial, operational, safety, regulatory, and reputational. Mr. Williams added that certain factors were considered as part of developing the plan, such as inherent risk in particular area(s), expectation of new or emerging regulations, and audit history.

Mr. Williams presented the 2022-23 Internal Audit Plan and pointed out that the planned audits include six (6) carryover audits from the prior year's plan in addition to six (6) new audits. He pointed out that given the Office's limited resources, said planned audits focus audit coverage on the areas that had higher associated risks. He requested Committee approval, should there be the available resources to do so, to move audits planned for 2023-24 forward to the 2022-23 plan in order to complete as much audit work as possible. Mr. Williams highlighted areas of focus for the 2022-23 plan, including data security, export controls, foreign influence, research and development training and compliance, and motor vehicle internal controls.

Committee Chair Duarte commended the work of the Office of Internal Audit. He added that attracting and retaining talent remains a priority. He concurred with Mr. Williams' request to move audits planned for 2023-24 forward, as possible.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Internal Audit Plan for Fiscal Year 2022-23 as included in the Board materials and presented by the Chief Audit Executive.

AC3. University Compliance and Integrity Work Plan, 2022-23

Chief Compliance and Privacy Officer Jennifer LaPorta presented the University Compliance and Integrity Work Plan for the 2022-23 fiscal year for Committee review and approval. She explained that the plan outlines the goals and objectives of the University Compliance and Ethics Program. She explained that key action items are focused on initiatives and activities that will mitigate risks to the resources and the reputation of the University and added that the plan and quarterly reports are based upon the seven (7) elements of an effective compliance program as prescribed by Chapter 8 of the U.S. Federal Sentencing Guidelines.

Ms. LaPorta described the 2022-23 new work plan structure and provided a comprehensive review of the proposed work plan objectives in relation to the corresponding federal sentencing guidelines provisions. She noted that the presentation will focus on planned program enhancement activities. She commented on the development of internal operating procedures for the Office of University Compliance and Integrity. She explained that this helps to ensure and maintain auditable processes, and that the University is maximizing consistency, efficiency, and accountability. Ms. LaPorta stated that a key enhancement this year is going to include working with other units to develop inter departmental operating procedures to capture the workflows necessary to effectuate compliance with new legislation.

Ms. LaPorta mentioned that the Compliance Office will work with University leadership to assist in operationalizing FIU's five core values into teachable, measurable, and observable behaviors. She added that a key enhancement to this initiative will include leveraging the new Employee Code of Conduct. She pointed out that the Foreign Influence and Global Risk Task Force will continue to work to implement a risk-based comprehensive strategy to identify, assess, and monitor risk associated with foreign influence. Ms. LaPorta explained that key enhancements this year include assessing the systems and workflows developed to comply with the Florida state foreign influence statutes, the development of a new foreign influence website, and expanding the use of restricted party screening throughout the University. She commented that the work plan objectives also include addressing selected key recommendations contained in the five-year review of the Compliance Program, the development of a charter for the Privacy Governance Task Force, and collaborating on the development of the Anti-Fraud Framework and the Anti-Retaliation Policy.

Ms. LaPorta commented that the University Policy Working Group will be reviewing and updating the policy framework, which is a carryover initiative from the prior year. She mentioned that there are 13 annual and scheduled policy campaigns, that the plan will be leveraging the Code of Conduct to support enhancement to compliance training and initiatives, and that the Compliance Office will continue to categorize over 450 University policies, using a risk-based approach informed by the

Internal Audit risk assessment. She indicated that, as a carryover from the prior year's plan, the Compliance Office will continue to partner with the Office of Internal Audit to develop the Panther Enterprise Risk Management Platform. Ms. LaPorta noted that during the 2022-23 work plan year, the Compliance Office will also be conducting or facilitating scheduled compliance reviews and will continue to assess and implement any necessary system enhancements to the workflows addressing foreign influence concerns. She commented on enhancements to the Ethical Panther Hotline and Case Management System and the automation of Family Educational Rights and Privacy Act (FERPA) training.

In response to Trustee Natasha Lowell, Ms. LaPorta described good faith complaints and the complaint intake process.

A motion was made and unanimously passed that the FIU Board of Trustees Audit and Compliance Committee approve the University Compliance and Integrity Work Plan for Fiscal Year 2022-23.

4. Discussion Items

4.1 Office of University Compliance and Integrity Quarterly Report

Ms. LaPorta provided work plan updates and highlighted key initiatives. She explained that the Foreign Influence and Global Risk Taskforce met in March. She noted that the four subcommittees reported that the foreign travel screening process was launched in January 2022 and that the screening process requires that prior to departing to any foreign country on FIU-related travel, all travelers must complete a questionnaire pertaining to foreign influence and other travel risks, as well as acknowledge their understanding of U.S. foreign travel guidance. She commented that the annual campaign for outside activity conflict of interest disclosures has been enhanced with additional questions and training. Ms. LaPorta remarked on the Compliance Requirements Matrix platform, which contains the compilation of applicable state and federal laws and regulations that give rise to University compliance reporting obligations. In terms of the launch of the Employee Code of Conduct, she referred to Interim President Kenneth A. Jessell's video introducing the Code and emphasizing FIU's speak up culture. She presented screenshots highlighting the Compliance Requirements Matrix platform and the Employee Code of Conduct.

4.2 Office of Internal Audit Status Report

Mr. Williams presented the Internal Audit Status Report and commented on recently completed audits. He remarked on the audit of Conflict of Interest (COI) and Related Party Transactions and explained that the audit period covered July 1, 2020 through June 30, 2021. He pointed out that the COI process was revamped and culminated in the launch of the new reporting system in December 2020. He highlighted achievements to the process, including a 96% submission rate among those subject to reporting, more effective workflow and tracking of disclosed activities, improved communication of the disclosure requirement, no instances of double-dipping were identified, Procurement Evaluation Committee members complied with the rule, and the Conflict of Interest in Research Policy aligns with the statute. Mr. Williams commented on areas requiring attention for improvement, including the non-disclosure of potential conflicting outside activity, employees engaged in denied activities, non-disclosure of significant financial interests, non-disclosure of transactions with related parties, need for conflict of interest disclosure by suppliers, reporting of outside activity was not timely, misalignment of University and Board of Trustees conflict of interest

policies with practices, and the need for formalizing the financial disclosure determination methodology. He reported that the audit resulted in 19 recommendations.

Mr. Williams commented on the audit of the Family Educational Rights and Privacy Act (FERPA) Compliance. He explained that FERPA is a federal law that protects the privacy of student education records. He indicated that the audit concluded that the University generally complies with the federal statute, noting adequate and compliant notification to students, appropriate disclosure safeguards, and adequate recordkeeping. He pointed out that the audit also identified areas requiring enhancements, including identifying all employees requiring FERPA training, user access controls, and FERPA violation response management. He reported that the audit resulted in five (5) recommendations.

Mr. Williams commented that, at the request of the University's Office of Research and Economic Development, the Office of Internal Audit completed an agreed-upon procedures engagement for the European Union-financed Grant Agreement concerning the Jean Monnet Centre of Excellence Erasmus+ Programme. He indicated that, previously, the University contracted with an external, independent certified public accounting firm to perform the engagement. He pointed out that there are six (6) audits in various stages of completion.

In response to Committee Vice Chair Carlos Trujillo, Mr. Williams stated that instances of non-compliance with COI Policy were reported to the University's leadership and that the Division of Human Resources has a progressive disciplinary process in place to handle such instances.

5. New Business

5.1 Office of Internal Audit 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 Mr. Williams. He added that this was strictly voluntary. The Committee met with Mr. Williams. Mr. Williams commented on positive interactions with University leadership and added that he is able to perform his work with objectivity and independence without hinderance.

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, June 16, 2022 at 10:12 a.m.



**Office of
Internal Audit**

FLORIDA INTERNATIONAL UNIVERSITY

**Office of Internal Audit
Status Report**

BOARD OF TRUSTEES


September 22, 2022



Office of Internal Audit

Date: September 22, 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 June 16, 2022.

Projects Completed

Admissions Policy Compliance – We have completed an audit of admissions policy compliance related to the Summer 2020 through Spring 2021 terms for undergraduate students classified as First-Time-In-College (FTIC). The Florida Board of Governors (BOG) sets the minimum requirements for undergraduate admissions for all State University System of Florida institutions, while the University through its policies and procedures can set higher standards. The University accepted 11,673 FTIC students for the Summer 2020 through Spring 2021 terms from 20,177 applications received.

Our audit concluded that Admissions generally has adequate procedures and controls in place to ensure compliance with University policies and procedures, and state laws, rules, and BOG regulations, although instances of non-compliance and opportunities for process improvements were noted. The audit offered nine recommendations, which management has already started implementing. Some examples of how controls could be strengthened include: (1) formalizing the process for establishing the effective implementation date for Admit Grids, to ensure a seamless and consistent application; (2) including all relevant notes and documentation, in PantherSoft and ImageNow, to support the decision to admit a student who does not meet the University's minimum requirements via a permissible alternate admission protocol; (3) ensuring that each admitted student has submitted his/her final transcript and meets the BOG's requirements; (4) developing a quality control process to review manual entries and override changes to EDI data for accuracy and/or proper documentation of rationale and

support for the change; and (5) designing a student role within the Admissions pages of Campus Solutions that would limit student-employee access.

Audit of Admissions Operations' Internal Controls Over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16 – We have completed an audit covering the period from January 1, 2021, to March 31, 2022. The objective of the audit was to determine whether Admissions Operations has appropriate internal controls in place at all times for the security of data obtained from Florida Department of Highway Safety and Motor Vehicles' Driver and Vehicle Information Database (DAVID).

Overall, our audit concluded that the internal controls over personal data obtained by Admissions Operations through DAVID are adequate to protect the personal data from unauthorized access, distribution, use, modification, or disclosure and in compliance with the governing Memorandum of Understanding (MOU). In addition, to the extent we found any deficiencies or issues during the audit, any and all such deficiencies or issues would have been reported and corrected by Admissions Operations, and measures would have been enacted to prevent recurrence, as required by the MOU. We found no such deficiencies or issues.

Audit of Export Controls and Selected Foreign Influence Compliance – We have completed an audit of export controls and selected foreign influence compliance for the period July 1, 2021, through February 28, 2022, and have assessed the current practices through June 2022.

Overall, our audit concluded that the University has developed a comprehensive Export Compliance Program with most areas receiving a satisfactory internal control assessment. Opportunities for process improvements were noted in the areas of foreign gifts and contract reporting, international travel, and international shipments. The audit resulted in eight recommendations, which management has agreed to implement. Some examples of how controls could be strengthened include: (1) adding language to competitively solicited contracts of \$100,000 or more that asks suppliers if they have received any foreign gifts, grants, or contracts from foreign countries of concern within the previous five years; (2) developing a mechanism to assess whether sponsored research projects are timely and correctly input into PantherSoft; (3) establishing a timeframe by which foreign travelers should create their Travel Authorization requests in advance of their trip to ensure the Office of Export Controls can approve prior to travel; (4) updating the University's Office of the Controller Travel & Other Expenses Manual to require foreign travelers to complete Expense Reports, whether requesting reimbursement; and (5) evaluating and developing mechanisms to assess whether the current process for international shipping is effective and provides reasonable assurance that employees are complying with University policies.

Work in Progress

The following ongoing audits are in various stages of completion:

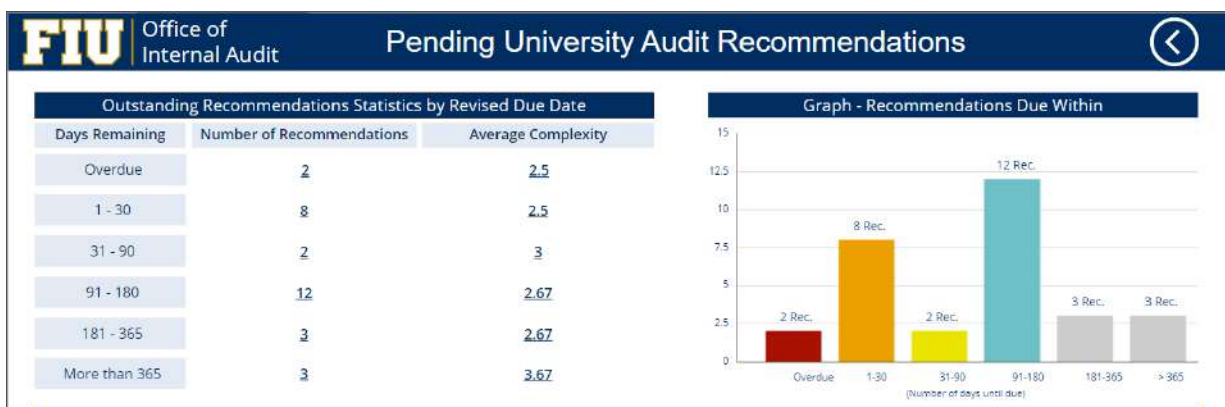
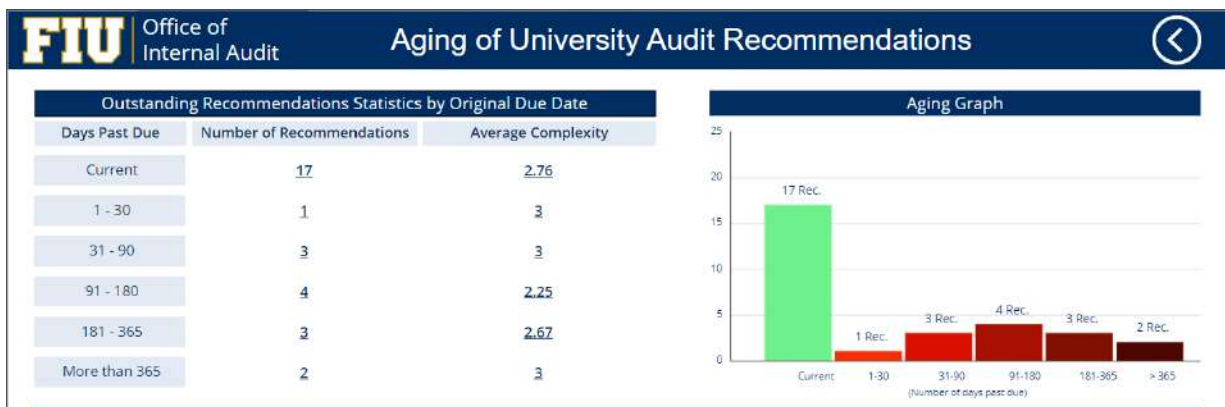
Ongoing Audits	
Audits	Status
Student Safety – Hazing Prevention	Draft Report Issued
Cybersecurity Prevention and Detection Controls - Ransomware	Draft Report Issued
Driver and Vehicle Information Database Data Exchange – Parking, Sustainability & Transportation	Fieldwork in Progress
ORED – Training and Policy Compliance	Fieldwork in Progress
Robert Stempel College of Public Health and Social Work	Fieldwork in Progress
College of Arts, Science, and Education	Planning
Performance Based Funding and Emerging Preeminent Metrics Data Integrity (2022)	Planning

Prior Audit Recommendations Follow-Up Status Report

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

Since our last report to the Committee on management's progress towards completing past audit recommendations, there were 39 recommendations due for implementation through July 31, 2022. Based on the work performed, we have concluded that 29 of said recommendations (74 percent) were completed and 10 (26 percent) were partially implemented. Management has provided expected completion dates for all recommendations that were not completed. (See table and recommendation summaries on the following pages.) We thank management for their cooperation and encourage continued improvement.

The following graphs display an aging of outstanding audit recommendations as of July 31, 2022, based on their original due date, as reflected in the Platform, and the number of days remaining before they are due for implementation, based on their revised due date, respectively. Please note that the total number of past due audit recommendations (13) as appeared in the Platform as of July 31, 2022, and depicted in the aging detail below is different from the total number of partially implemented audit recommendations (10) displayed in the table on the next page because the latter total reflects only audit recommendations that were due for implementation between February 1, 2022, and July 31, 2022, whereas, the former total reflects past due audit recommendations irrespective of the period in which their original implementation date fell.



AUDIT RECOMMENDATIONS FOLLOW-UP

Areas Audited	Total Due for Implementation	Implemented	Partially Implemented
Admissions Policy Compliance	6	6	
Conflict of Interest and Related Party Transactions	13	13	
FERPA Compliance	2	2	
Information Technology Controls Over Procurement Services	3	3	
Laboratory Safety	2	2	
Performance Based Funding and Emerging Preeminent Metrics Data Integrity (2021)	1	1	
Financial Aid	1		1
Healthcare Affiliated Agreements for Student Placement/Rotation	4	1	3
Media Sanitization Guidelines and Controls	3		3
Procurement and Competitive Bidding Procedures	3	1	2
Review of Bank Account Reconciliations	1		1
Totals	39	29	10
Percentages	100%	74%	26%

**MANAGEMENT RESPONSES TO OUTSTANDING AUDIT
RECOMMENDATIONS
WITH REVISED TARGET DATES**

Financial Aid (February 10, 2017)

1. Audit Issue: **Enrollment Status** (Recommendation #2.1)

Recommendation:

Ensure that courses that do not count towards a program of study are excluded when determining a student's enrollment status and cost of attendance for federal student aid.

Action Plan to Complete:

We are rebuilding the process with focus on Edunav development and BI reporting.

1. Test automation process – 8/6/2022 - 8/7/2022
2. Edunav Insights Boomi Process Development – Completed
3. Migration of Edunav Insights Boomi Process to Production – 8/12/2022
4. Create PDA/FIN Aid model to generate report – 8/17/2022
5. Review EduNav Insights data to integrate into the PDA/FIN Aid model for review – 8/19/2022
6. Provide report for review – 8/22/2022 (Fall 2022 Starts)
7. Schedule meeting with team to review report and address any questions - 8/29/2022
8. Review Report of all the Pell population with Financial Aid and Academic Advising Team - 9/6/2022
9. Provide report to this group - 9/12/2022
10. Schedule meeting to discuss the implementation and deployment steps
11. University wide deployment - 10/28/2022

Original Target Date: July 31, 2017

New Target Date: October 28, 2022

**Healthcare Affiliated Agreements for Student Placement/Rotation
(November 22, 2021)**

1. **Audit Issue:** **Affiliated Agreements** (Recommendation #1.3A)

Recommendation:

Review all contracts that are being auto renewed and transition them to contracts having a set term and other current contracting requirements of the University.

Action Plan to Complete:

Report was extracted from our contract database to determine the total of 83 MD clinical affiliation agreements on autorenewal.

We reviewed each agreement to determine whether the current contract in question was still needed or should be terminated. The contracts that were still needed we reviewed to update the terms and remove auto renewal language. After our findings, we discussed our agreements with our coordinators, the department of OME, Finance, GME, Legal Counsel and Clinical Affairs. We then created a new Affiliation Agreement with a fixed term period as well as updated Liability and Indemnification language to replace the existing autorenewal agreements. Even though we have been very proactive in reaching out to the sites and with following up, many sites have been either unresponsive or are taking a long time to review and answer us back, which is delaying our progress. We have provided a breakdown of our progress, and at which state each agreement is currently at.

Original Target Date: July 1, 2022

New Target Date: January 31, 2023

2. **Audit Issue:** **Affiliated Agreements** (Recommendation #1.4A)

Recommendation:

Ensure that all affiliated agreements include the appropriate insurance coverage and an indemnification clause, and that insurance coverage is maintained throughout the term of the contract.

Action Plan to Complete:

We gathered all our agreements and reached out to our affiliate sites to request a copy of their Certificate of Liability Insurance (COI).

Upon contacting the sites, we came across a challenge when we discovered that many of these sites either did not meet the insurance limits required in our contracts or that

the sites decided to go Bare as per Florida law. More specifically, out of the 40 COIs received, we discovered that 2 sites did not have any insurance, 13 had some coverage but not full coverage, and 25 did have the full coverage required by FIU. Most of the sites that do not have coverage or have less than the required coverage are private practices. The sites we are working with are essential sites to our medical student rotation and education. At this moment we have continued the relationship with the sites as without student rotation our college will not be able to accomplish its mission.

Original Target Date: July 1, 2022

New Target Date: January 31, 2023

3. **Audit Issue: Affiliated Agreements** (Recommendation #1.5A)

Recommendation:

Consider implementing a universal contract management system to facilitate management of all affiliated agreements.

Action Plan to Complete:

College of medicine has implemented their own internal contract repository. We reached out UCF, FAU and UFL to see what system they used to house the contracts and provide screen shot of where students were rotating through. No solution was identified. Please find the details in the attachment uploaded. [The attachment is not included with this document.]

Original Target Date: July 1, 2022

New Target Date: January 31, 2023

Media Sanitization Guidelines and Controls (June 30, 2021)

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

Recommendation:

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

Action Plan to Complete:

The Data Classification Policy and Procedure have been submitted to the Office of Compliance to go through the policy approval process. The policy will now need to be shared with stakeholders and reviewed by DAC and OPS in order to make it an official university policy.

Original Target Date: September 30, 2021

New Target Date: December 30, 2022

2. **Audit Issue: Tracking and Documenting** (Recommendation #2.2)

Recommendation:

Collaborate with Surplus to develop a tool to electronically document the details required by NIST upon sanitization. Continue to promote the use of the Enterprise Asset Management system.

Action Plan to Complete:

We updated the surplus form with the following fields: Method Used, Verification Method, Media Type, Media Destination, and Verified by. We are still working on the forms and process to digitize them. At first when we reached out to the Office of the Controller, they were already working on a project to digitize the form in PeopleSoft, but since then have discontinued that project. We have had a few meetings with Surplus and the Controller's Office to talk about the project and the workflow. The process is more complex than what we originally thought. There are multiple forms that need to be approved. We are looking at the flow and the forms to determine the best way to do this. AskIT (Service Now) is used to for the media sanitation requests and all surplus forms are attached to the media sanitation request they pertain to. It is not one to one since a service request can be to sanitize multiple devices. The surplus form is filled out with an MSCID numbers for all devices which have media and signed by Leo from ITS0 are attached to the service request. We will continue to follow up with property control on making the process electronic. This will take time to design and implement.

Original Target Date: September 30, 2021 New Target Date: December 29, 2023

3. **Audit Issue: Continuous Training of Technology Key Contacts** (Recommendation #8.1)

Recommendation:

Collaborate with Surplus to develop an FIU-specific training on the surplus process that includes media sanitization.

Action Plan to Complete:

We have created the training which will be hosted on FIU Develop as an open enrollment course available to all our employees. We are working with the FIU Develop team to get the training up and running. A course shell is currently being created. Attached is the course catalogue request form we submitted for this training. [The attachment is not included with this document.]

Original Target Date: December 30, 2021 New Target Date: December 30, 2022

Procurement and Competitive Bidding Procedures (June 23, 2021)

1. **Audit Issue:** Blanket Purchase Orders (Recommendation #3.1)

Recommendation:

Ensure departments are verifying prices invoiced to the contract.

Action Plan to Complete:

Procurement Services sent emails to the Contract Managers on 3/29/22 on Invoice Verification and reminding them of the training materials on our website that cover relevant information regarding Procurement, Contract Management, and the Total Contract Manager (TCM) system. We also put an article in the March Panther Post on <https://controller.fiu.edu/newsletter-march-2022/#section5>. Once Procurement Services gets fully staffed, our goal next year will be to update our Contract 101 training to include more information on contract pricing verification.

Original Target Date: March 31, 2022

New Target Date: March 1, 2023

2. **Audit Issue:** Header Comments (Recommendation #5.2)

Recommendation:

Consider developing a mechanism to identify procurement methodology.

Action Plan to Complete:

Procurement Services reached out to FSSS on September 29, 2021, to request information on purchase order fields that may be used to better identify procurement method. The Contract ID field was specifically pointed out by Procurement as an area of interest as the Facilities Department is currently using the PeopleSoft contracts module and we would like more information on how it works. Denise Catlin from Facilities met with Procurement on October 19, 2021, to demo the module and to explain how it is being used by FM Construction. We concluded this would not work for our purposes and must therefore continue the consultation/exploratory phase with the FSSS team on which field(s) can be used. However, there was a halt on this endeavor as we had several staffing changes that prevented us from pursuing the goals and projects aligned for FY22. We will resume the conversations with the FSSS team as soon as we are fully staffed, and our new hires are trained. The anticipated date to resume conversations is January 2023. At that time, we will work with FSSS to develop business requirements around the fields available to us. We feel comfortable with this date as there is a way to track procurement method in the interim, which involves a combination of standard comments at header and line level on the purchase

order. We have done our due diligence to try to develop another mechanism to identify procurement methodology.

Original Target Date: March 31, 2022

New Target Date: January 31, 2023

Review of Bank Account Reconciliations (October 27, 2016)

1. Audit Issue: Reconciliation Process (Recommendation #1.1)

Recommendation:

Continue exploring ways to automate the reconciliation process, where possible.

Action Plan to Complete:

While our transition to JPMorgan chase is relatively completed, there have been delays in resolving issues with JPM Chase to align the BAI2 file structure to mirror our current matching of data from the bank vs. the general ledger. Additionally, staff turnover and challenges in filling open positions in our General Ledger bank reconciliation team as well as our FSSS team have greatly impacted the progress of this implementation as well. Our current plan is for the Accounting and Reporting Team along with the FSSS team to commence the planning meetings during March/April 2022 with an expectation of getting the process automated as much as possible within 12 months of completing the project plans. This is all dependent on continued support from the current staff. If we continue to experience high employee turnover, then this timeline will need to be adjusted accordingly.

Update as of 6/15/22 - As noted in the prior update, both our Accounting and Reporting and FSSS team have had meetings to discuss the strategy to automate certain functions of the reconciliation process along with JP Morgan. One function identified that would have significant efficiency impact is the SF and CS journal matching process since it would automate approximately 76% of the Master Bank account reconciliation process. This can be done since SF and CS journals have a customer reference which is the unique identifier that we currently manually match to the bank reports monthly. Today, matching is being done by downloading the JP Morgan transaction reports and using advanced excel functionality to facilitate the matching process. We have extended the expected completion deadline accordingly to allow for time to complete year end close activities and resolve short staffing issues so resources as available to proceed with this part of the project.

Original Target Date: June 20, 2017

New Target Date: March 31, 2023

Investigation and Consulting Activities

Allegations of fraud, waste, abuse, and wrongdoing, as well as whistleblower complaints are reported to our Office. Upon receipt, we evaluate the complaints for sufficiency and credibility to determine whether to investigate. The investigation results of significant and credible allegations are reported to the University President and the appropriate party.

We recently completed two investigations alleging fraud and misappropriation of University's resources by individuals who are now former employees of FIU, as they were terminated from the University. We communicated the results of our investigations to the Interim University President and briefed the Board of Trustees Chair and Vice-Chair and the Audit and Compliance Committee Chair and Vice-Chair. Between both investigations, we offered nine recommendations for management's consideration.

The CAE and Office staff provided consulting and advisory services to various University departments, including Records Management and the Office of the Controller.

Professional Development

The audit staff continue to take advantage of available professional development opportunities. Various members of the Office attended training in the following areas: Data Analysis and Sampling for Audit and Controls, Information Technology Control Framework, Agile Auditing, and Open-Source Intelligence Techniques. Additionally, four members of the staff attended a three-and-one-half days hybrid conference hosted by the Association of College and University Auditors in Las Vegas, Nevada.

Other Matters

The CAE attended monthly meetings of the State University Audit Council and the Association of College and University Auditors Finance and Investment Committee.

The Office currently has two vacancies—an Audit Manager position and a Senior Information Systems Auditor II position. Our aim is to be fully staffed at the earliest date that time and circumstances permit.



University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

Office of University Compliance and Integrity Quarterly Report

Fourth Quarter 2021-2022

September 22, 2022





BOARD OF TRUSTEES
Audit and Compliance Committee
September 22, 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 fourth quarter of fiscal year 2021 - 2022 (April 1 – June 30).

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:
 - iSight Case Management System – FERPA Cases
 - Travel Authorization Foreign Travel Screening Review Procedures (under development)
 - Compliance Requirements Matrix (under development)
 - Visual Compliance (under development)
 - 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 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.
- Met with FIU Global to discuss process improvements to post trip reporting for Foreign Travel.
- Managed and reviewed international shipment forms and workflows.
- Managed international shipment workflow for departments who routinely mail bulk shipments to international locations.

- Reviewed and approved Export Control International Shipment Annual Attestations for various departments engaging in bulk shipments.
- Continued to work with Office of Research and Economic Development and the Division of Human Resources to implement workflow for 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.
- Supported visual compliance screening efforts for visiting Foreign Researchers.
- Presented to Chairs Advisory Council regarding Foreign Influence.
- 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.
- Met with FIU Global to assist with processes and workflow for International Visitors/Delegations.
- Continued development of Foreign Influence Web Page.
- Met with Incident Response Team to address Cyber Incident.
- Re-designed reporting template and workbook for Foreign Source Reporting.
- Participated in Export Controls and Foreign Influence Internal Audit.
- Designed and disseminated post-trip reporting Qualtrics questionnaire.
- The Export office classified research projects and developed technology control plans as required to comply with export regulations for a specific project.
- Conducted 226 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.

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)
- Member of the Google to Microsoft 365 Migration Committee

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.
- Attended Practice sessions (3 teams per week) to ensure compliance with related NCAA rules.
- Conducted All Coaches Meetings.
- Conducted New Hire Orientation (Football/Volleyball/Volunteers
- Communicated adopted new legislation to all coaches and staff.
- Reviewed outside scholarships for spring semester.
- Scheduled Rules Education sessions with: Development, SAAC, Strength & Conditioning, Sports Medicine, Business Office, Admissions, Game Ops, and Facilities/Equipment.
- 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.
- Designated April and May recruiting dates for football.
- Finalized squad lists for academic year.
- Completed Sports Sponsorship & Demographic Report for NCAA.
- Provided updates on CUSA Compliance Review.
- Athletics Diversity, Equity, and Inclusion Review.
- Conducted Compliance Education sessions with equipment, game operations, sports medicine, executive staff, and SAAC.
- Collected and reviewed practice logs.
- Conducted audit of CA Financial Aid.
- Sent NIL information packets to MFB in preparation for the February signing period.
- Provided financial aid spreadsheet with room/board/miscellaneous expenses to international tax office.

Health Affairs Compliance Oversight and Initiatives

- Led HIPAA (Health Insurance Portability and Accountability) Privacy discussion as part of the monthly HIPAA committee meeting.
- Continued to work with vendor and FIU staff on the implementation of the Privacy Rule Patient Monitoring Audit tool and identify level of access based on job title/job class.
- Met with HWCOM and the College of Engineering staff in an effort to move the Transcranial Magnetic Stimulation research project forward.
- Continued working with HWCOM staff, and the new Director of Medical Records (DMR) to consolidate Medical Records and associated activities within a single location, to identify and archive outdated Privacy Rule Policies and Procedures, and to identify gaps and training needs.
- Continued working with the Alcohol and Other Drug (AOD) Taskforce.
- Continued development of the HIPAA Privacy Rule Training Modules/Tutorials and additional Privacy Policies and Procedures.
- Worked with the Director of Medical Records to identify specific staff within the Healthcare Components requiring access to the EMR and to identify job class/job title limitations to the minimum necessary.
- Worked closely with the Division of IT regarding EMR administrative access and control of mobile devices.
- Continued to develop and update Medical Records forms, archive outdated forms, and consolidate medical records practices for NHelp and the Practice.
- Worked with Student Health/CAPS regarding encrypted emails and disclosures of patient medical records.

Oversight and Accountability
<ul style="list-style-type: none"> ➤ 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). End of fourth quarter campaign completion rate was 100%. ➤ 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
<ul style="list-style-type: none"> ➤ Launched 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
<ul style="list-style-type: none"> ➤ Leveraged the recommendations of the External Program Report of the Florida International University Compliance Program, prepared by an external assessor, to inform the priorities and initiatives in the 2022-2023 Compliance Office workplan.
<p style="text-align: center;">STANDARDS OF CONDUCT & POLICIES</p> <p>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.</p>
2021-2022 Policy Development Process
<ul style="list-style-type: none"> ➤ Managed the Policy Development Process, including ushering one new policy through the appropriate review process by the Deans Advisory Council and the Operations Committee prior to posting. ➤ Consulted with policy owners during various stages of the policy development process. ➤ Worked with Policy owners to update existing policies and develop procedures and communication campaigns.

- Continued to work with key stakeholders to draft the new FU-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 Internal Audit, and OGC to usher FIU - 117 Regulation - Fraud Prevention and Detection through the formal regulation process.
- Continued development of Amorous Relationship Regulation with work group.
- Launched comprehensive communications campaign for Employee Code of Conduct with message from the Interim President. Designed attestation and training campaign for Fall 2022.

Risk Management approach to University Policies

- 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

- 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

The Office of University Compliance ushered one new policy through the New Policy Framework endorsement process:

- 1710.038 Bonus 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
 - 100% completion rate
- Institutional Conflict of Interest
 - 100% completion rate
- Incident Response Plan
 - 99.8% 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: 1,751
- Payment Card Industry Data Security Standard Training for Merchants (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 198
- Payment Card Industry Data Security Standard Training (PCI-DSS) for IT (enrollment required for access to certain privacy-controlled data)
 - Rolling enrollment
 - Employees trained: 34
- FERPA Basics (enrollment required for Campus Solutions Access)
 - Rolling enrollment
 - Employees trained: 876
- Export Controls
 - Export Control Basics
 - Open for self-enrollment
 - Employees trained: 310
 - Export Control for Health Sciences Professionals
 - Open for self-enrollment
 - Employees trained: 61
 - Export Control for Research and Operations Personnel
 - Open for self-enrollment
 - Employees trained: 162
- 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. Collaborated with OGC on the 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.
- Developed 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.
- Highlighted three Export Control trainings (basic training, health science professionals, research, and operations personnel) in University broadcast e-mail.
- Leveraged the improved Escalation Protocol to maximize completion rates for eight campaigns for .
- For campaigns 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, including Code of Conduct policy acknowledgement training.
- Developed Compliance section of Board of Trustees training.
- Developed FERPA training communication to all users of Campus.
- Met with the FIU Develop team and training vendor, Vector Solutions, to prepare for upcoming platform migration of the site utilized for compliance trainings.
- Met with Human Resources to incorporate an Employee Code of Conduct acknowledgement as part of the new hire process, prior to the employee onboarding with FIU.

- Attended the May HR Liaisons meeting to update liaisons of the launch of the Code of Conduct and the Compliance Requirements Matrix Platform, and the new processes implemented over the review of international shipments.
- Worked with OGC to gather responsive information from University units for July Foreign Source Reporting submission.
- Continued development of design and content for Foreign Influence Website
- Worked with Environmental Health and Safety to determine additional communication options and controls that could be implemented to address concerns posed by the adherence to the University Golf Cart and Other Motorized Carts Safety Policy.
- Initiated development of ethics-specific training to support the Code of Conduct policy acknowledgement course being developed on FIU Develop.
- Worked with the FIU Develop team to perform a refresh of courses for the 2022-2023 Academic Year. Curated and updated recurring courses to be made available to faculty and staff.

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 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 - The Office of Compliance reviewed recommendations stemming from the external review of the Program's design and effectiveness 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.

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 88 travel authorization foreign travel considerations and export control approvals.
- External Compliance Requests or Investigations – Continued to provide support, coordination, and oversight of external inquiries into compliance with federal and state laws and NCAA requirements.
- Participation in Task Forces, Committees and Other Compliance Initiatives – Continued participation in a wide variety of groups to both contribute compliance guidance into University operations and to monitor operational activities for risk mitigation purposes.
- Partnership and Coordination with Internal Audit – Continued to provide guidance to the Office of Internal Audit regarding compliance-related audits and matters. Based on audit findings, (which are communicated as a matter of course to the CCO), the Compliance Office provides guidance, training, and/or assists departments with policy and procedure development and other mitigation strategies. Discussed Office of Compliance contribution to the Risk Assessment.
- Compliance Requirements Matrix – Administered the Compliance Requirements Matrix which includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Risk Assessment – The enterprise risk assessment conducted by the Office of Internal Audit continued to serve as a guide for the Compliance Office's risk-based approach to prioritizing and addressing University policy and other Compliance requirements.
- Payment Card Industry Training and Approval – Trained and approved 89 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 226 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 157 international travel petitions.
- International Shipment Review – Conducted 18 International Shipping Review during the reporting period as part of the international shipping review process.

Compliance Calendar Monitoring

- Administered the Compliance Requirements Matrix, an automated platform that includes deadlines for items requested of business partners throughout the campus by regulators and a verification process for required submissions.
- Continued to work with Information Technology to address improvements to the Compliance Requirements Matrix Platform to support this Compliance monitoring function.
- Communicated with business partners to remind them of deadlines and to seek verification of submissions for the following compliance items within this reporting period:
 - PHS Annual Report on Possible Research Misconduct
 - Student Financial Aid Compliance Report
 - Teacher Education Program Accountability Reporting
 - Summer Tuition and Fee Information
 - Office of Federal Affairs Federal Lobbying Disclosure Reports
 - Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
 - Occupational Safety and Health Act of 1970 (OSHA) Report
 - NCAA Division I Concussion Safety Protocol
 - National Collegiate Athletic Association (NCAA) Annual Certification/Test to Recruit Off-Campus (test must be completed before a coach can recruit off-campus)
 - 2022 Accountability Plan
 - Internal Revenue Code (IRC) Unrelated Business Income Tax (UBIT) Report (Form 990T / Form 8868)
 - NCAA Board of Governors Policy on Campus Sexual Violence Annual Attestation
 - 3rd Q: Shared Initiatives University Savings Report
 - Fixed Capital Outlay Appropriations - Proposed CITF Projects
 - Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
 - NCAA Federal Graduation Rates
 - Institutional Animal Care and Use Report
 - NCAA Graduation Success Rate
 - Helios First Generation - Annual Report
 - UBOT Approval of Preliminary Operating Budget
 - Johnson Scholarship: 2022-23 Applicants
 - Review of Financial Internal Controls - University Support Organizations

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 45 open reports through the end of June (including 19 new reports from April-June), data compilation, trend review, and reporting.
- Continued to partner with the Division of Human Resources to improve case management workflows.
- Coordinated the triage of reports by the Hotline Reports Review Committee, consisting of the Chief Compliance Officer, the Senior Vice President for Human Resources, and the Chief Audit Executive, tasked with reviewing all reports to determine the University's immediate and initial response, whistleblower status, and what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report.
- Responded or facilitated response to each identified reporter to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources at FIU that may be relevant given the specific nature of the report.
- Continued regular monitoring of the status of hotline reports and follow up with assigned investigators to ensure reports are assessed and addressed.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, and in various communications.
- Reviewed automated weekly reports to monitor progress on investigations stemming from Ethical Panther Hotline cases.
- Worked with Human Resources Information Systems to create reports and dashboards to illustrate reporting trends for submissions included in the iSight case management system for Ethical Panther Hotline reports received.
- Met with FIU Police Department, Internal Audit, Office of Student Conduct and Academic Integrity, and the Office of the

<p>Registrar to coordinate case closures originating with Ethical Panther Hotline Reports.</p> <ul style="list-style-type: none"> ➤ Worked with the HRIS to grant access to the Office of the Registrar to the iSight Case Management System for tracking of potential FERPA related violations within a centralized system. Created an account to be used by the Registrar to have access to and input cases. ➤ Drafted an operating procedure for the recording of potential FERPA cases within the iSight case management system in order to guide the consistent documentation of FERPA cases by the Registrar. ➤ Trained Registrar to use the iSight case management system for the inclusion of FERPA violations. Initiated the inputting of past FERPA violations into the system on behalf of the Registrar.
<p>Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct</p>
<ul style="list-style-type: none"> ➤ 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. ➤ 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.
<p>RISK MANAGEMENT</p> <p>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.</p>
<p>Educate Risk Owners Regarding Risk Management Principles</p>
<ul style="list-style-type: none"> ➤ 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.



EMPLOYEE CODE OF CONDUCT

University Guiding Principles and Standards





Introduction 3

Purpose of the Code of Conduct.....	3
Words from the President	4
Mission, Vision, & Values.....	5

Ethical Path 6

Professional Ethics.....	6
Ethical Decision-Making.....	7
Reporting Misconduct	8

Truth 9

Outside Affiliations & Conflicts of Interest.....	10
Integrity in Research.....	11
Legal & Regulatory Requests.....	11
Communicating with External Parties.....	12

Freedom 13

Academic Freedom & Free Expression.....	14
Freedom to Report Without Fear of Retaliation.....	15

Respect 16

Diversity Equity and Inclusion.....	17
Equal Opportunity	18
Anti-Harassment.....	19
Workplace Violence Prevention.....	20

Responsibility 21

Confidentiality, Privacy & Security.....	22
Responsible Use of FIU Resources.....	22
Environment & Workplace Health & Safety.....	23
International Considerations.....	24

Excellence 25

Athletics.....	26
Intellectual Property.....	27
Excellence in the Workplace.....	27
Contact Information.....	28





The Purpose of the FIU Employee Code of Conduct

The FIU Employee Code of Conduct is a guiding document of principles and standards taken from key existing University policies that represent the University's dedication to responsible and ethical practices and conduct. This Code of Conduct is a resource designed to reinforce our values, support ethical decision-making and provide information about where to find answers.

It is YOU, our faculty and staff, who embody FIU's culture. YOU are the expression of our Panther Pride. Our values live in the way you work and interact with each other, the dignity and respect you show to all of our FIU community, the countless good decisions you make each and every day, the conversations you have, the questions you ask, your courage and your engagement. Every time you speak up about the things that do not seem right or the things we could be doing better, you contribute to our ethical culture.

When each of us conducts ourselves according to our FIU principles, we demonstrate our commitment to the values that make FIU a great place to work and attend school.

The success and reputation of the University in fulfilling its core mission depends on the integrity with which each community member participates. Accordingly, we are expected to adhere to the FIU Employee Code of Conduct in dealings inside and outside of the University.

The FIU Employee Code of Conduct supports the University's Compliance and Integrity program, endorsed by the president, FIU Board of Trustees and executive leadership.

Florida International University



SPES

SCIENTIA

FACULTAS



A Message from our President

At FIU, we strive to provide a world-class education for our students, offering them the leadership skills needed to fulfill the demands of the 21st century workplace and be effective global citizens. With that comes a commitment to conduct ourselves ethically, lawfully and with integrity.

Our university's Code of Conduct is a living statement of the legal and ethical standards we use as the basis for our decisions and actions, expressed through FIU's Core Values of truth, freedom, respect, responsibility, and excellence. Our Code of Conduct is a resource to guide our faculty and staff in acting responsibly, ethically, and lawfully. All members of the FIU community should integrate these standards into their daily activities.

We are all stewards of FIU's reputation. It is the responsibility of every employee and representative of our university to uphold our legal and ethical obligations by adhering to laws, regulations, policies, procedures, and ethical standards. Each of us shapes our culture through our words and actions.

I urge you to review the contents of this Code of Conduct and to speak up when you have a question or concern. And while this Code may not address every situation, you can always seek assistance and discuss concerns with your supervisor, Human Resources, the Office of Compliance & Integrity, or the Office of the General Counsel.

Thank you for your commitment to our FIU.

- Kenneth Jessell, FIU Interim President



Our Vision and Mission

Our Vision

Florida International University will achieve exceptional student-centered learning and upward economic mobility, produce meaningful research and creative activities, and lead transformative innovations locally and globally, resulting in recognition as a Top-50 public university.

Our Mission

We are an urban, multi-campus, public research university serving its students and the diverse population of South Florida. We are committed to high-quality teaching, state-of-the-art research and creative activity, and collaborative engagement with our local and global communities.

Our Values

We are committed to the following core values:



Truth in the pursuit, generation, dissemination, and application of knowledge



Freedom of thought and expression



Respect for diversity and the dignity of the individual



Responsibility as stewards of the environment and citizens of the world



Excellence in intellectual, personal, and operational endeavors

For more information about FIU, our vision and mission please visit: [FIU Vision and Mission](#)



Professional Ethics

We Are All Responsible

FIU's Employee Code of Conduct applies to our "FIU community" which includes our faculty, staff, administrative employees, and student employees. Additionally, we rely on others connected to our FIU community to support our efforts to maintain a culture of ethics, compliance, and integrity, including:

- Visiting faculty, researchers, and healthcare practitioners
- Contractors, vendors, and others using FIU resources, facilities, or receiving funds administered by FIU
- Temporary employees, volunteers, and other representatives when speaking or acting on behalf of FIU

Laws, Policies and Judgment

Our Employee Code of Conduct is a summary of FIU's expectations related to how we conduct ourselves. It is not intended to cover every regulation, law or policy *or to create new policy*. Our FIU community is expected to know and understand the rules that apply to their work. Additionally, some units or departments may provide specific guidance on topics addressed in our Employee Code of Conduct that certain members of our FIU community should be aware of and commit to follow. University-wide policies and procedures are available on the Compliance and Integrity page of the FIU website in the [Policy Library](#). These policies serve the dual purposes of delineating FIU's core values and promoting adherence to applicable laws and regulations. We believe it is important for FIU community members to be aware of our policies and procedures

Consequences of Violation

Violations of the laws and regulations, or of related University policies and procedures may carry disciplinary consequences, up to and including dismissal.

and for individuals and organizations outside of the FIU community to know of FIU's dedication to responsible and ethical practices and conduct.

In-unit faculty are subject to the policies and procedures outlined in the [FIU-BOT and UFF-FIU Collective Bargaining Agreement](#) (FIU-BOT/UFF CBA). In-unit faculty are also subject to FIU regulations and University-wide policies and procedures contained within the policy library unless otherwise contained in the collective bargaining agreement. Out-of-unit faculty (i.e., those with the College of Law and the Herbert Wertheim College of Medicine) are subject to FIU regulations and the University-wide policies and procedures contained within the policy library (unless otherwise noted on a specific policy).

We Are All Committed

We are expected to show commitment to our mission and values by familiarizing ourselves with our FIU Employee Code of Conduct. Additionally, all employees will receive periodic requests to complete compliance related policy acknowledgements and trainings that focus on adherence to FIU policies and procedures, laws and regulations, and ethical issues. We are all responsible for timely completion of assigned training to promote our understanding of our compliance commitments as members of the FIU community.

FIU's Employee Code of Conduct is supported by the President and executive leadership. The Board is responsible for developing cost-effective policies and implementing programs consistent with the University's mission and assuring that the University meets state policy, budgeting, and education standards.

The *FIU Student Code of Conduct* outlines expectations for FIU students. However, when FIU students act in the capacity of an employee, this Code of Conduct also applies.



10 STEPS

To Ethical Decision-Making



We all may encounter tough decisions as part of our daily work. Behaving ethically means doing the right thing. Although our University's values and expectations are described in the University policies, procedures and the Florida Code of Ethics for Public Officers and Employees, this "Ethical Path" has been designed to assist you in handling difficult decisions. If you cannot comfortably answer "yes" to each of these questions, you should stop and seek advice from your supervisor, the Division of Human Resources or the Office of University Compliance and Integrity.

1

Is a decision required and have I considered if it is ethical to take or not to take an action at all?

2

Have I gathered all the facts related to this situation? Have I asked the right person/s for input? Consulted the best resources?

3

Do I know enough to understand the range of options available? What are my options for acting or refraining from acting?

4

Are the options I am considering legal? Do they comply with University regulations, policies and procedures?

5

Which option best supports the University's culture and is in alignment with FIU's values?

6

Which option best respects the rights of those affected and treats all stakeholders justly, equitably, and with dignity and respect?

7

Have I considered the broader impact of my options? Which option does the most good and the least harm? Which option best serves the University community as a whole?

8

Once I've made a decision, would I feel comfortable explaining it to my colleagues? Supervisor? Family? Could I defend my decision if it appeared on social media or in a public forum?

9

Have I consulted appropriate stakeholders? How can I implement my decision with attention to concerns and feedback of all stakeholders?

10

Did my decision turn out as I intended? If not, why? When reflecting on the outcome of my decision, what have I learned from this situation?



REPORTING MISCONDUCT

We encourage open reporting and communication. Each member of the FIU community should seek to enhance a culture that promotes the University's commitment to ethical conduct, compliance with the law, and doing the right thing. As public employees of the State of Florida, we should all seek to provide assurance to our FIU community and the state at large that our conduct is in accordance with high ethical standards and compliance with applicable laws,

regulations and University policies and procedures. If you suspect something may be wrong, your reporting can minimize the potential negative impact on FIU and its community members. FIU prohibits any form of retaliation against individuals who make a reasonable, good faith report of potential misconduct or unethical or otherwise inappropriate behavior, or for their participation in an investigation.

Investigation Process



Reporting Methods

FIU maintains several reporting options and you may choose the option you are most comfortable with and that makes the most sense for your situation:



Visit <https://report.fiu.edu/>



Call the Ethical Panther Hotline at toll free number: 1-888-520-0570



File an online report via: <https://fiu.i-sight.com/portal>

The Ethical Panther line at FIU is an option for making a confidential report to identify or raise concerns. Reporters can also choose to file anonymously. This reporting tool provides an additional method for you to raise any compliance, suspected misconduct or unethical behavior concerns, or situations which you believe may be contrary to law, regulation, government contract, grant requirement, or University policies and regulations. Frequently Asked Questions (FAQs) regarding reporting available at: [Ethical Panther Hotline FAQs](#)



Responsibility and Accountability: Truth

FIU Values Truth

Truth in the pursuit, generation, dissemination, and application of knowledge





Responsibility and Accountability: Truth

OUTSIDE AFFILIATIONS AND CONFLICTS OF INTEREST

We strive to conduct business in an independent and impartial manner. We require disclosure and approval of outside affiliations and business relationships and relationships with family members (nepotism) so that any conflicts with our responsibilities to FIU are managed in accordance with the Florida Code of Ethics and University policies. FIU community members are expected to understand that when we use our influence to provide an unfair advantage to other FIU faculty, staff, administrative employees, students, family members, or vendors with whom we have a personal relationship, it undermines our credibility, and the trust others place in us.

Any University employee considering an outside activity/interest is required to report such activity and may not engage in such activity until the outside activity has been approved. Outside activity includes any private practice, private consulting, additional employment, teaching or research, or other activity, whether compensated or uncompensated, which is not part of the employee's assigned duties and for which the University provides no compensation.

For additional information and resources please refer to:

- [Board of Trustees: Operating Procedures of the FIU Board of Trustees](#)
- [FIU Policy 1710.075 - Conflict of Interest](#)
- [FIU Policy 140.105 - Ethics in Purchasing and Gift](#)
- [FIU Policy 1710.110 - Dual Employment and Compensation](#)
- [FIU Policy 1710.250 - Political Activity](#)
- [FIU Policy 1710.255 - Political Participation](#)
- [FIU Policy 1710.205 - Nepotism](#)
- [FIU Policy 2320.060 - Nepotism in Research](#)

Your Compliance Commitments



You must complete a conflict-of-interest disclosure and receive approval prior to engaging in an outside activity.



You must seek prior approval before engaging in dual employment.



FIU faculty and staff members must complete the reporting requirement on an annual basis, even if there is no activity to report.



You must disclose any relationship, family-related or otherwise to avoid undue or inappropriate influence of terms and conditions of employment.



You must avoid the appearance of bias and unfair dealings by NOT accepting gifts from anyone doing business with FIU if the gift exceeds \$100.00. If you are procurement employee, there are additional restrictions.



You must follow stringent research requirements to avoid loss of federal grants and/or fines imposed on you and/or FIU.



Political Activity

Employees may seek election to and hold public office upon notification to the President or his designee. Prior to seeking election to and holding such public office, the employee must establish that there is no conflict of interest between this activity and the responsibility of the individual to the University.



Responsibility and Accountability: Truth

INTEGRITY IN RESEARCH

FIU is committed to fostering an environment that promotes the adherence to applicable law, ethical principles, and professional standards while pursuing knowledge through research. The Office of Research and Economic Development (ORED) furthers this commitment to compliance by assisting those involved in FIU research with meeting professional, regulatory, and university requirements and maintaining high ethical standards in the conduct and reporting of their research.

ORED provides assistance in the following areas of research compliance:

- Human Subjects Protection
- Animal Welfare Protection
- Biosafety Protection
- Dual Use of Research Concern
- Conflicts of Interest
- Responsible Conduct of Research
- Research Misconduct
- Time and Effort
- Export Controls

For additional information and resources please refer to:

- [Faculty Handbook](#)
- [FIU Policy 2370.015 - Research- Human Subjects Approval Prior to Award Processing](#)
- [FIU Policy 2370.070 - Research Misconduct](#)
- [FIU Policy 2370.001 - Research- Animal Subjects Approval Prior to Award Processing](#)
- [FIU Policy 2370.005 - Conflict of Interest in Research](#)
- [FIU Policy 2320.060 - Nepotism in Research](#)
- [FIU Policy 2370.015 - Human Subjects Approval Prior to Award Processing and Registration](#)
- [FIU Policy 2370.010 - Export Control Policy and Procedure](#)
- [Export Controls Website](#)
- [Research Compliance Website](#)

LEGAL AND REGULATORY REQUESTS

All FIU faculty, staff, administrative employees, officers, and agents must comply with Florida's Public Records Law, state retention schedules for University records, and laws and FIU procedures related to protecting the confidentiality of and retention of records.

We may not destroy or delete University records in our possession and control except in accordance with the record retention schedules applicable to FIU and upon disposition approval from the Records Management Liaison Office. When faculty, staff, administrative employees, officers or agents receive a public record request to inspect or copy a University record, they must immediately forward the request to the Office of the General Counsel.

For additional information and resources please refer to:

- [FIU Policy 150.110 - FIU Records](#)
- [Public Records FAQs](#)



Responsibility and Accountability: Truth

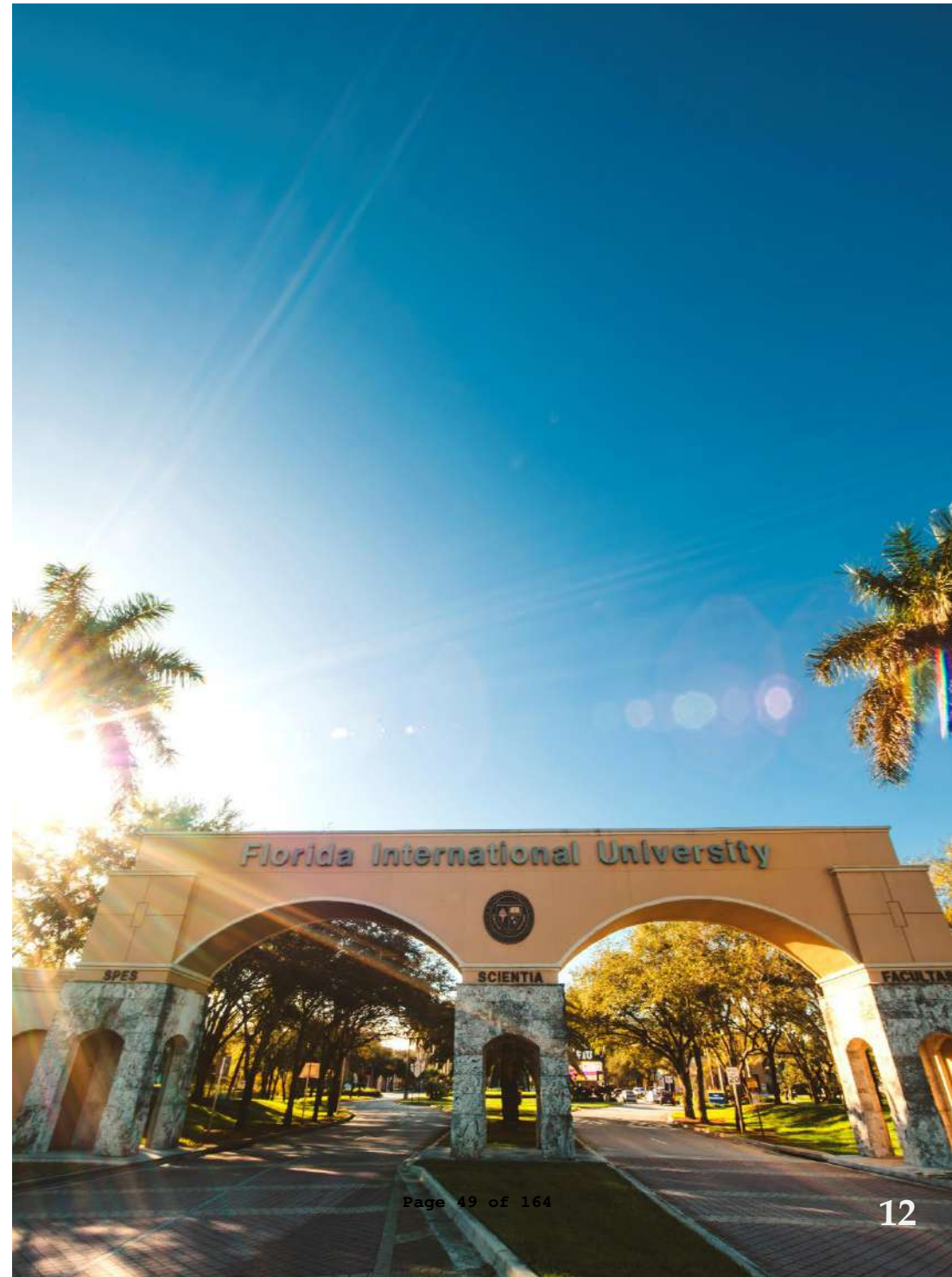
COMMUNICATING WITH EXTERNAL PARTIES

The Office of Media Relations is responsible for the central coordination of all press conferences, press releases and media inquiries that relate to or involve the University, except for those media inquiries that seek a personal opinion from any member of the FIU community in his or her individual capacity.

The University recognizes that deans, faculty members, administrators, and staff members may on occasion provide personal or professional opinions in their individual capacities that do not represent the University's official position on a subject. In such circumstances, University deans, faculty members, administrators, and staff members should take all reasonable measures to clarify to the media that the opinions expressed represent the individual's personal or professional opinions and do not represent or reflect the position of the University.

For additional information and resources please refer to:

- [FIU Policy 175.105 – Media Policy](#)
- [FIU Policy 175.150 – Digital Communications Standards Policy](#)





Responsibility and Accountability: Freedom

FIU Values Freedom

Freedom of thought and expression





Responsibility and Accountability: Freedom

ACADEMIC FREEDOM AND FREE EXPRESSION

We value the principles of academic freedom and academic responsibility. FIU endorses the Florida Board of Governor's Statement of Free Expression to support and encourage full and open discourse and the robust exchange of ideas and perspectives on our campuses. In addition to supporting this legal right, we view this as an integral part of our ability to deliver a high-quality academic experience for our students, engage in meaningful and productive research, and provide valuable public service. Academic freedom allows faculty to introduce a range of ideas and views in a learning context that expands intellectual diversity and critical thinking by providing a safe space to discuss and debate controversial subjects. The student experience is enhanced when students interact with others who have different views from their own by having their ideas challenged while maintaining an atmosphere of civility. FIU will not shield students, faculty, or staff from expressive activities which means FIU will not limit students', faculty members', or staff members' access to, or observation of, ideas and opinions that they may find uncomfortable, unwelcome, disagreeable, or offensive.

Freedom from Censorship

FIU faculty have the freedom to present and discuss academic subjects and research frankly and forthrightly without fear of censorship.

Freedom to select teaching materials

Faculty have the right to select instructional material and determine grades in accordance with University policies.

Freedom to engage in scholarly activity

Faculty are free to engage in scholarly and creative activity and publish the results in a manner consistent with their professional obligations.

FIU faculty are expected to fulfill his/her responsibility to the FIU community by demonstrating academic competence, professional discretion, and good citizenship.

For additional information and resources please refer to:

- [Faculty Handbook](#)
- [The FIU BOT-UFF – Collective Bargaining Agreement](#)
- [State University System Free Expression Statement](#)
- [Florida Statute Section 1004.097 Free Expression on Campus](#)



Responsibility and Accountability: Freedom

FREEDOM TO REPORT WITHOUT FEAR OF RETALIATION

We do not retaliate against someone who raises a question or concern regarding unethical behavior or unlawful conduct.

Anonymity and Confidentiality

We have the right to remain anonymous when filing a report through the Ethical Panther Hotline. Investigators will take reasonable precautions to keep your identity confidential, consistent with conducting a thorough and fair investigation and in accordance with the law.

No Retaliation

FIU takes all reports of possible misconduct seriously. We value the help of community members who, in good faith, identify potential problems that FIU needs to address. FIU does not tolerate retaliation! No one submitting a report will be subjected to retaliatory action for inquiring about possible criminal, unethical, or otherwise inappropriate activity or behavior, or reporting them in good faith. If you file a report and feel like you are experiencing retaliation as a result, contact the Office of University Compliance & Integrity immediately.

Whistleblower Status

If you are NOT reporting anonymously and are seeking whistleblower status under the “Florida Whistleblower’s Act”, you may file your complaint directly with the FIU Office of Internal Audit:

FIU Office of Internal Audit

11200 SW 8 ST, CSC 447

Miami, FL 33199

Email: Auditors@fiu.edu

Telephone: 305-348-2107

Fax: 305-348-6421

If whistleblower status is granted based on the nature of your complaint, your name and identity are exempted from public record. This status will only be granted if your complaint reaches the threshold required to meet criteria for whistleblower status as defined by Florida Statute.

Good faith reporting does not mean that you must be right when you report your concern. However, you must act in good faith and have reasonable grounds for believing the information provided.

Intentionally filing a false report can lead to disciplinary actions up to and including separation of employment.



For additional information and resources please refer to:

- [FIU 117 Fraud Prevention and Detection Regulation](#)
- [FIU Policy 125.205 - Office of Internal Audit Policy & Charter](#)
- [FIU University's Compliance and Ethics Charter](#)
- [State of Florida's Get Lean hotline 1-800-GET LEAN](#)



Responsibility and Accountability: Respect

FIU Values Respect

Respect for diversity and the dignity of the individual





Responsibility and Accountability: Respect

Diversity Equity and Inclusion

Florida International University is committed to provide the highest quality educational and employment experience to its students, faculty, and staff in a nurturing and supportive environment. In doing so, the institution is committed to ensuring that instruction and services are delivered in a manner that is reflective and supportive of diversity as it relates to gender, socioeconomic status, gender identity, race, ethnicity, physical and mental ability, nationality, military status, sexual orientation, spirituality, cultural identity, and any legally protected status.

We commit ourselves to building an academic community whose members represent and embrace diverse cultures, background and life experiences that reflect the multicultural nature of South Florida and our global society. Our goal is to build an intellectually vibrant climate that sustains the inclusiveness and engagement of our diverse community.

We recognize our responsibility to foster an open, welcoming, and inclusive environment of belonging. Students, faculty, staff, alumni, and our community of all backgrounds should be able to collaboratively learn and work. Diversity enriches our FIU community and is a driving force instrumental to our institutional success.

We encourage and expect the entire FIU community to model these values and to commit to recruiting, retaining, and supporting students, faculty, and staff who reflect the diversity of our global society.

For additional information and resources please refer to:

- [Division of Diversity Equity and Inclusion](#)



Responsibility and Accountability: Respect

Equal Opportunity

We are dedicated to treating every FIU community member with fairness, respect and dignity and refrain from engaging in any type of discrimination. FIU commits to building an academic community whose members represent and embrace diverse cultures, backgrounds and life experiences that reflect the multicultural nature of South Florida and the global society. Our goal is to build an intellectually vibrant climate that sustains the inclusiveness and engagement of our diverse community. The University is firmly committed to Equal Employment Opportunity (EEO) and to compliance with all federal, state, and local laws that prohibit employment discrimination on the basis of age, race, color, gender, national origin, religion, disability, protected veteran status, pregnancy discrimination and other protected classifications.

Faculty, staff, and administrative employees are expected to understand that it does not matter whether discrimination was intended; what matters is whether a reasonable person would believe that the FIU community member was treated differently or subjected to intimidation or a hostile environment as a result of belonging to a protected class or having a protected status.

Certain conduct may meet FIU's definition of discrimination even if it does not violate the law. Employees are responsible for adhering to FIU related policies and procedures.

For additional information and resources please refer to:

- [FIU Regulation 105 - Sexual Harassment \(Title IX\) and Sexual Misconduct](#)
- [FIU Regulation 106 - Nondiscrimination, Harassment and Retaliation \(Title VII\)](#)
- [FIU Policy 1705.010 Recruitment and Selection Policy](#)
- [Equal Opportunity Policy Statement](#)



Responsibility and Accountability: Respect

ANTI-HARASSMENT

We should treat every FIU community member with fairness, respect, and dignity and refrain from engaging in any form of illegal harassment, based on legally protected statuses.

ALL members of our FIU community are:

- bound by FIU's Harassment Policies
- obligated to behave in a respectful manner and strictly refrain from any form of bias behavior
- prohibited from engaging in discriminatory, sexual harassment, sexual assault/violent behavior

ALL faculty and employees in supervisory roles are:

- expected to be familiar with FIU's regulations on harassment and discrimination
- expected to take action if they witness any form of misconduct, including harassment and discrimination
- expose the University to liability if they fail to take action, engage in harassment or discriminatory behavior or permit these behaviors to occur

Harassment has an adverse impact on organizations and individuals including but not limited to productivity impediments, psychological damage, temporary or permanent absenteeism, and increased morale issues.

Forms of Harassment

Harassment can occur in many forms including but not limited to comments, jokes, slurs, pictures, emails, or electronic media such as texting, instant messaging or blogging, sexual gestures, inappropriate touching, assault, or impending or blocking movement. For example, continuing to ask a co-worker to go on a date after they said no may be considered sexual harassment.

For additional information and resources, please refer to:

- [FIU Regulation 105 - Sexual Harassment \(Title IX\) and Sexual Misconduct](#)
- [FIU Regulation 106 - Nondiscrimination, Harassment and Retaliation \(Title VII\)](#)
- [Civil Rights Compliance and Accessibility Office](#)



Responsibility and Accountability: Respect

WORKPLACE VIOLENCE PREVENTION

Faculty and employees are our greatest asset and therefore safety is a priority for everyone at FIU. Everyone has the right to disagree; however, being civil and maintaining respect, dignity and professionalism when disagreeing is imperative.

Workplace violence is not limited to incidents that occur on campus. Work-related violence can occur in off-campus activities and when using email, social media, and cell phones.

As faculty, staff, and administrative employees, you are expected to be mindful of your effect on others and when your words and conduct may be offensive. This also includes harming someone or treating them less favorably because they do not agree to submit to the requested behavior.

For additional information and resources please refer to:

- [FIU Policy 1710.135 - Firearms and dangerous weapons](#)
- [FIU Policy 1710.343 - Workplace Violence](#)
- [FIU Policy 185.005 - Security Awareness and Programs for Students and Employees](#)
- [University Police Department](#)





Responsibility and Accountability: Responsibility

FIU Values Responsibility

Responsibility as stewards of the environment and citizens of the world





Responsibility and Accountability: Responsibility

CONFIDENTIALITY, PRIVACY AND SECURITY

Confidential, private, and sensitive FIU information must be safeguarded. We safeguard against the unauthorized use, distribution, disclosure, and access of confidential information related to academic, business, financial, health, personnel, and student education records.

Faculty, staff, and administrative employees may not use confidential information obtained during their employment for any personal gain nor offer confidential information to others. Violations of certain privacy laws may result in the loss of federal funding and/or result in significant financial fines and reputational damage to FIU.

For additional information and resources please refer to:

- [FIU Policy 2320.095 - Sponsored Project Proposal Confidentiality](#)
- [Office of the Registrar](#)
- [HIPAA Privacy Policies](#)
- [FIU Regulation 108 - Access to Student Education Records](#)
- [Student Privacy & FERPA](#)
- [US Department of Health & Human Services](#)
- [IT Security](#)

RESPONSIBLE USE OF FIU RESOURCES

We use FIU property, systems, equipment, and resources for legitimate University purposes only (e.g., internet systems, email, telephone, computer, etc.). The University recognizes that FIU community members may occasionally need to make personal use of University resources; however, personal use must be reasonable, minimal and should not result in additional costs or interference with FIU business operations. FIU funds must also be managed and expended responsibly and prudently, avoiding improper use.

Faculty, staff and administrative employees are expected to handle FIU assets, including property, equipment and data in a way that protects individual privacy and protects FIU's interest.

We may not destroy or delete University records in their possession and control except in accordance with the record retention schedules applicable to FIU and upon disposition approval from the Records Management Liaison Office. The State of Florida, our students and our community expect us to act as stewards of the resources that have been entrusted to us. Inappropriate use of our resources, even by one employee can be harmful to our reputation.

For additional information and resources please refer to:

- [FIU 117 Fraud Prevention and Detection Regulation](#)
- [FIU Policy 150.110 - FIU Records](#)



Responsibility and Accountability: Responsibility

ENVIRONMENT AND WORKPLACE HEALTH AND SAFETY

We are committed to safeguarding the health, safety, and environment of our FIU community. The Department of Environmental Health & Safety (EH&S) works to ensure that activities conducted at FIU are in compliance with regulations, statutes, and best management practices applicable to the areas of safety, environmental compliance, and fire prevention.

Maintaining a healthy and safe environment is a collaborative effort and we must all play our part. As an FIU faculty, staff or administrative employee, you are expected to adhere to safety policies and regulations and ensure our work environment remains free of any hazards that could potentially cause an injury or incident. This includes completing any safety training associated with your job responsibilities and tasks. If you are engaging in activities that require the handling, storage, or disposal of special hazard materials/equipment, you must follow all regulatory requirements and university policy. It is your responsibility to report workplace injuries, illnesses, or unsafe conditions, including “near-misses”. Timely reporting will help prevent others from being injured.

Reporting Concerns

You can report a problem or concern to EH&S about any type of safety or hazardous conditions such as fire safety, physical, radiological, biological, or chemical hazards, indoor air quality, golf cart safety concerns, etc. The online Health & Safety Reporting Form may be accessed at <https://ehs.fiu.edu/report/index.html> or you may contact EH&S at ehs@fiu.edu. Please visit the EH&S website for more information: <https://ehs.fiu.edu/index.html>

Drug-Free Campus and Workplace

The FIU policy on Drug and Alcohol Abuse and Prevention Policy must be complied with, to ensure the well-being of faculty, staff and students and to comply with appropriate federal laws regarding the use and sale of controlled substances and alcohol. The unlawful manufacture, distribution, dispensation, possession, use, trade, or sale of a controlled substance or alcohol by any FIU faculty and staff or students on campus or at any University sponsored or related activity threatens the well-being and health of the FIU community.

Firearms and Dangerous Weapons

All persons, except for those exempted below, are prohibited from possessing, storing, manufacturing, or using a dangerous article, including but not limited to, firearms, destructive devices, explosives, slingshots, weapons, tear gas guns, electric weapons or devices and fireworks, on any property owned, used or under the control of FIU in accordance with Florida Statutes. Those exempted include law enforcement officers in the official capacity of their duties; University law enforcement personnel; faculty in the performance of instructional or research responsibilities, only with written approval from the Provost and previous notification to the University’s Chief of Police; and those meeting the requirements of Florida Statute 790.25.

For additional information and resources please refer to:

- [FIU Policy 1710.135 - Firearms and dangerous weapons](#)
- [FIU Policy 150.405 - Environmental Management](#)
- [FIU Policy 1991 - Drug-Free Campus/Workplace drug and alcohol abuse prevention policy Chapter 316](#)
- [FIU Policy 1150.030 - University Golf Cart Policy](#)
- [FIU Policy 125.405 - Security in Labs with Special Hazards](#)
- [Florida Statutes: State Uniform Traffic Control](#)
- [University Police Department](#)
- [Florida Statute Section 790.115 Weapons and Firearms](#)
- [Florida Statute Section 790.25 Lawful Ownership, Possession, and Use of Firearms and Other Weapons](#)



Responsibility and Accountability: Responsibility

INTERNATIONAL CONSIDERATIONS

In order to responsibly support FIU's global mission, we must understand the importance of complying with all state and federal laws and regulations and University policies and processes that govern our international engagement activities. We are committed to fulfilling all of our compliance obligations that apply to who we are, what we do, and how and where we serve our students.

International Law

FIU's international activities may be subject to the laws of other countries. If you have questions, contact the Office of the General Counsel or FIU Global for guidance.

Anti-Bribery and Corruption

We respect global laws and conduct business with government officials in accordance with the law of the United States and the foreign countries where FIU does business, including but not limited to the Foreign Corrupt Practices Act.

For additional information and resources please refer to:

- [FIU Division of Human Resources Website](#)
- [Office of the General Counsel Website](#)
- [Office of University Compliance and Integrity Website](#)
- [Export Control Website](#)
- [Guidance Regarding Foreign Influence and Research](#)
- [FIU Policy 2370.010 - Export Control](#)

Export Control

We comply with applicable regulations that prohibit the export of certain items and information, or the export of items and information to restricted parties or to certain destinations without a license.

FIU provides Export Control training to support community members who conduct research activities, attend conferences, or enter into academic agreements to provide services or perform research outside of the United States.

Violations of trade sanctions for export controls can result in severe monetary civil penalties (in excess of \$1 million), at the institutional and/or individual violator level; federal debarment; revocation of export privileges; and referral to the U.S. Department of Justice for criminal prosecution.

Foreign Influence and Global Risk

Whether we are hosting a visiting scholar, traveling or shipping internationally, performing research, attending an international conference or engaging in any range of activities across FIU's Global Footprint, we must maintain awareness of and adherence to the policies, procedures and processes in place to responsibly fulfill our compliance obligations.

In order to mitigate concerns regarding inappropriate foreign influence we must educate ourselves and our students about relevant regulations and policies, complete all federal, state, and FIU disclosure requirements, and provide ongoing communications regarding any new or changing relationships with foreign entities.



Responsibility and Accountability: Excellence

FIU Values Excellence

Excellence in intellectual, personal, and operational endeavors





Responsibility and Accountability: Excellence

ATHLETICS

The mission of the FIU Athletics Compliance Office (ACO) is to function within the realm of the University's compliance structure, coordinating, monitoring, and verifying compliance with all NCAA and Conference requirements, and to educate the athletics department staff members, student-athletes, the various constituencies of the University and the community regarding NCAA regulations. The ACO is committed and compelled to the principle of institutional control in the operation of the athletics department in a way that is within the rules and regulations of the NCAA, the Conference, and the University.

The ACO shall do so by remaining dedicated to maintaining the highest standards of excellence and professionalism while working together with all athletics staff members, student-athletes, FIU personnel, alumni, boosters, and the external community. An environment that promotes respect, communication and teamwork will be the byproduct. Professional growth in the area of rules compliance will be encouraged and accomplished by fostering an environment that is supportive of the NCAA operating principles of competitive equity, diversity, gender equity, and improvement of the personal well-being of our student-athletes.

For additional information and resources please refer to:

- [ACO Operations Manual](#)
- [FIU Policy 910.001 – Student – Athlete Name, Image, and Likeness](#)





Responsibility and Accountability: Excellence

INTELLECTUAL PROPERTY

We encourage, facilitate, and reward the development and dissemination of original scholarship and research, effective pedagogy, creative endeavors, and copyrightable works. At the same time, we acknowledge that, as a public institution, we have a responsibility to ensure that intellectual property created at the University is appropriately developed to obtain maximum public benefit. We are responsible for recognizing and acknowledging the responsibility to protect and administer, under applicable state and federal law, the intellectual property rights that apply to the University.

As a condition of the University's provision of employment, services, facilities, equipment or materials to the Inventor, the University acquires and retains title to all Inventions made within the scope of University employment or research or created with University Support or made in the field or discipline in which the Inventor is employed by the University.

With respect to in-unit faculty, the FIU BOT-UFF Collective Bargaining Agreement governs any copyright interest that the faculty and/or University may have. Out-of-unit faculty, staff, and administrative employees are governed by FIU Policy.

For additional information and resources please refer to:

- [FIU Policy 1710.345 - Works and Copyrightable Materials](#)
- [FIU Policy 2390.001 - Inventions and Patents](#)

EXCELLENCE IN THE WORKPLACE

We are Service Excellence oriented and committed to making FIU a great place for our FIU community and we:

- ✓ Treat all community members with respect and with courtesy at all times and in all matters.
- ✓ Take actions that are in the best interest of FIU.
- ✓ Perform assigned duties and responsibilities with the highest degree of public trust.
- ✓ Demonstrate proper office decorum by adhering to dress codes and professional courtesies and respect and dealings with fellow colleagues, students, members of the public, and any other persons associated or dealing with FIU.
- ✓ Lead by example by acting with the highest ethical standards.
- ✓ Provide direct reports with opportunities to learn and to demonstrate ethical behavior.

Collaborating with your team and others throughout the University will yield positive outcomes for the University and its students.

For additional information and resources please refer to:

- [Code of Ethics for Public Officers and Employees Chapter 112 Florida Statutes](#)
- [FIU Policy 1710.105 - Dress code](#)

Contact Information

No policy can foresee every situation in which a question about ethical business conduct will arise.
If you have any questions, require resources or advice, you are encouraged to contact the
Office of University Compliance and Integrity.

Office of University Compliance & Integrity

Modesto Maidique Campus, PC 429

11200 S.W. 8th Street

Miami, FL 33199

Telephone: (305) 348-2216

Facsimile: (305) 348-9726

Departmental E-mail: compliance@fiu.edu



University Compliance Requirements Matrix - 2022

Report Name	Department/Unit	Due Date	Requirement Description
Federal Tax and FICA Tax Remittance	Office of the Controller Adm	1/1/2022	An employer, that is a semi-weekly depositor, must deposit employment taxes accumulated with respect to payments made during a calendar month to the IRS using Electronic Federal Tax Payment System (EFTPS). 26 CFR § 31.6302-1. Confirmation of this requirement will be conducted every 6 months (January & July).
Construction Cost Update	Office of Analysis & Info	1/7/2022	Data Request to Florida Board of Governors To fulfill various statutory requirements, construction cost data is collected from the universities annually. 1.Relevant E&G detail that will be extracted and included in the Construction Cost Database, as required by section 1013.64(6)(d)1, Florida Statutes. 2.Information related to any other assignable E&G space type(s).
Space Need Methodology	Office of Analysis & Info	1/14/2022	Data Request to Florida Board of Governors Created during the 2019 Legislative session, Section 1001.706(12)(e), Florida Statutes, requires that, every 3 years, the Board of Governors “review its space need calculation methodology developed pursuant to section 1013.31 to incorporate improvements, efficiencies, or changes”.
NCAA Membership Financial Report	Athletics Department	1/15/2022	Report on the revenues, expenses, and capital expenditures of the institution’s athletics department as well as submitting data for the Division I Revenue Distribution calculations (Sports Sponsorship, Grants-in-Aid and Student Assistance Fund. System will open September 15 annually.
Controlled Substances Act Annual Report	Envir Health and Safety	1/15/2022	Qualifying entities must submit to the Attorney General an annual report of controlled substances in stock and quarterly reports of acquisition and distribution of controlled substances.
NCAA IPP Health and Safety Survey	Athletics Department	1/15/2022	An active member institution shall complete a student-athlete health and safety survey on an annual basis pursuant to policies and procedures as determined by the Committee on Competitive Safeguards and Medical Aspects of Sports.
University President Agreed-Upon Procedures Report	Athletics Department	1/15/2022	Agreed-Upon Procedures Reporting: The NCAA requires institutions to have an independent public accountant review their revenues and expenses according to the NCAA Agreed-Upon Procedures Guidelines. The report issued by the independent accountant is to be submitted to the Chief Executive Officer of the institution
Office of Federal Affairs Federal Lobbying Disclosure Reports	Governmental Relations	1/20/2022	No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. (January, April, July & October)
Animal Welfare Act Report (by Licensees)	Office of Rsch and Eco Develop	1/31/2022	Each year, within 30 days prior to the expiration date of his or her license, a licensee shall file with the AC Regional Director an application for license renewal and annual report.
Reporting of Payments of Royalties	Office of the Controller Adm	1/31/2022	Annual reporting is required for payments: -Of \$400 or more made for non-payroll purposes; -Of \$10 or more made for royalties; and -Made to attorneys not performing services under a contract with the university. Reporting is done on Form 1099-MISC. Deadline to payment recipients is January 31st. Deadline for reporting to the IRS is February 28th.
Fringe Benefits Reporting (Form 941)	Office of the Controller Adm	1/31/2022	The actual value of fringe benefits provided during a calendar year (or other period as explained under Special accounting rule) must be determined by January 31 of the following year. Must report the actual value on Forms 941 (or Form 944) and W-2. The employer can use a separate Form W-2 for fringe benefits and any other benefit information.
Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)	Student Financial Services	1/31/2022	Under IRC § 6050S lenders, including most colleges and universities that participate in the Perkins Loan Program or operate institutional loan programs, must report student loan interest payments to the IRS on form 1098-E.
Internal Revenue Code (IRC) – 403(b) Universal Availability Notice	DHR Administration	1/31/2022	403(b) retirement plans (tax sheltered annuity) permit employees to contribute on a tax deferred basis a portion of their wages into a retirement account. The contributions and earnings on those contributions are tax deferred until employee takes distribution of the funds. Employers must provide an Annual notice to employees of right to participate in 403(b) Plan.
Tuition Payment Credit Reporting Requirements (Form 1098-T)	Office of the Controller Adm	1/31/2022	Colleges, universities and other institutions that issue Form 1098-T are required to provide a copy of the form to the student by Jan. 31 of the year following the tax year in which the expenses were paid. So a 1098-T for tuition paid in 2019 is supposed to be in the student’s hands by Jan. 31, 2020. The form isn’t due to the IRS until Feb. 28 if filed by mail or March 31 if filed electronically. This way, if a student receives an incorrect 1098-T, they could have time to contact the college or university and request a correction before the school sends the information to the IRS.
Form 1099-MISC -Independent Contractors, Report of Miscellaneous Income, Reporting of Payments of Royalties	Office of the Controller Adm	1/31/2022	Form 1099-MISC must be filed with the IRS if the employer makes payments to independent contractors in the amount of \$600 or more during the year. Annual reporting is required for payments: -Of \$400 or more made for non-payroll purposes; -Of \$10 or more made for royalties; and -Made to attorneys not performing services under a contract with the university. Reporting is done on Form 1099-MISC. Deadline to payment recipients is January 31st. Deadline for reporting to the IRS is February 28th. A copy of same must be provided to the independent contractor by January 31 of the following year. A report to the IRS of Miscellaneous Income Earned by employees the previous calendar year.

Report Name	Department/Unit	Due Date	Requirement Description
Foreign Source Reporting	University Compliance	1/31/2022	<p>(1) Congress requires U.S. colleges and universities ("institutions") publicly to report foreign gifts and contracts to the U.S. Department of Education ("Department"). Codified at Section 117 of the Higher Education Act of 1965 (HEA), 20 U.S.C. 1011f ("Section 117"), this mandate requires nearly all colleges and universities to report, twice each year, foreign gifts and contracts the value of which is \$250,000 or more (considered alone or in combination with other gifts or contracts with a foreign source) and to disclose any foreign ownership or control to the Secretary of Education. Section 117 does not prohibit institutions from taking foreign money; it mandates accurate and transparent disclosures of sources and amounts to the Department.</p> <p>THE OFFICE OF FINANCIAL AID IS RESPONSIBLE FOR THE UPLOADING THE DATA COMPILED BY THE OFFICE OF GENERAL COUNSEL AND THE OFFICE OF COMPLIANCE AND INTEGRITY.</p> <p>(2) Each SUS University must semi-annually report to the BOG on January 31 and July 31, any gift or agreement received directly or indirectly from a foreign source with a value of 50K or more during the fiscal year.</p>
New Hire Report	DHR Administration	1/31/2022	State and federal law require all employers to report newly hired and rehired employees to a state directory within 20 days of their start date. Reported are SSN, Name, Address, Department, Department Address, FED EIN, STATE EIN, HIRE REHIRE Date, and Birthdates for New hires for the month reported. Confirmation of this requirement will be conducted yearly.
W-2, W-3 (IRS Forms)	DHR Administration	1/31/2022	Wage and Tax Statements (W-2 & W-3 Forms) - a statement to each employee of the wages earned the previous calendar year.
Social Security Number (SSN) Verification Report	DHR Administration	1/31/2022	To avoid penalty for reporting incorrect SSN on W-2 file/forms of \$50/bad SSN, transmit data file, electronically, to the Social Security Administration (SSA). Report all employees hired in the quarter ending 12/31/YYYY listing name (as it appears in HR System), SSN, gender and date of birth. After information is queried against SSA's database, mismatches are sent back for resolution. Confirmation of this requirement will be conducted yearly.
Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification	Student Affairs Vice Pres Off	2/1/2022	Requires the University to maintain a program to prevent the use of illicit drugs and abuse of alcohol by students and employees. Under the Act, FIU is also required to annually distribute the required information about its Drug and Alcohol program to all faculty, staff and students.
Effective Period of Withholding Exemption Certificate	DHR Administration	2/15/2022	A Form W-4 filed by an employee expires on February 15th of the year following the year in which the Form W-4 was given to employer. The employer must now begin withholding for any employee who previously claimed an exemption, but has not given the employer a new Form W-4 for the current year. If the employee does not give the employer a new Form W-4, withhold tax as if the employee is single, with zero withholding allowances.
2nd Q: Shared Initiatives University Savings Report	Office of Analysis & Info	2/18/2022	<p>Data Request to Florida Board of Governors</p> <p>Starting with the 4th Quarter, Fiscal Year 2016-17, the university Shared Savings Reports will be a recurring quarterly item submitted through the Data Request System. The deadline for this report has already been established as 45 days after the end of each quarter</p>
AUXILIARY FACILITIES Income/Expenditure Statement	Office of Analysis & Info	2/25/2022	Universities shall prepare an Income and Expenditure Statement, in a format provided by the Board of Governors, for each auxiliary bond issue (or series issue as amended) containing these bond covenants.
Return of Information as to Payments to Employees	DHR Administration	2/28/2022	Employers must file Form W-2 for wages paid to each employee from whom income, social security or Medicare taxes were withheld or income tax would have been withheld if the employee had claimed no more than one withholding allowance or had not claimed exemption from withholding on Form W-4. Anyone required to file Form W-2 must file Form W-3 to transmit Copy A of Forms W-2. The employer must file these forms with the IRS by February 28, or March 31 if filed electronically. Copies B, C and 2 must be furnished to the employee by FEBRUARY. 1st.
National Science Foundation (NSF) Universal Resource Locator (URL) Reporting	Office of Rsch and Eco Develop	2/28/2022	Higher education institutions that receive NSF research support and at least \$25,000,000 in total federal research grants in the most recently completed federal fiscal year must submit the URL that contains information on the institution's transfer of technology and commercialization of research results efforts to the NSF.
Emergency Planning and Community Right to Know Act (EPCRA) Notification	Envir Health and Safety	3/1/2022	By March 1st of each year, the owner or operator of any facility which is required to have available a material safety data sheet for a hazardous chemical under OSHA shall prepare and submit an emergency and hazardous chemical inventory format the appropriate local emergency planning committee; the state emergency response commission; and the fire department with jurisdiction over the facility. Hazardous chemical training must be conducted annually. Facilities must report the storage, use, and release of certain hazardous chemicals bi-annually.
Spring Johnson Enrollment Verification	Office of Financial Aid	3/1/2022	List of students who received award to be submitted to BOG.
2022-2023 and 2023-2024 Academic Calendars	Office of Analysis & Info	3/1/2022	<p>Data Request to Florida Board of Governors</p> <p>Board of Governors Regulation 8.001, University Calendars requires each State University System institution to submit academic calendars by March 1 of each year.</p>
Form 1042/1042-S Filing and Information Returns	Office of the Controller Adm	3/15/2022	Form 1042-S is used to report all non-employee payments to non-resident aliens and payments to nonresident employees who claim exemptions from federal income taxes due to a tax treaty.
Continuing Disclosure Obligation - Securities and Exchange Commission	Office of the Treasurer	3/31/2022	By the end of January each year, the audited financial statement for the preceding fiscal year along with specific financial and statistical data agreed to in each bond issue must be provided to the MSRB (Municipal Securities Rulemaking Board).
CITF Increases, Increases to Certain Existing Fees and New Fees	Office of Analysis & Info	3/31/2022	<p>Data Request to Florida Board of Governors</p> <p>University requests to increase certain existing fees or implement new fees will be due March 31, 2015. The Board's Budget & Finance Committee will consider these requests, along with requests for any tuition differential increases, during the June, 2016 meeting.</p>
Affirmative Action Plan (AAP)	DHR Administration	3/31/2022	Although there is not a "Filing Requirement," employers with written affirmative action programs must implement them, keep them on file and update them annually. For federal contractors and subcontractors, affirmative action must be taken by covered employers to recruit and advance qualified minorities, women, persons with disabilities, and covered veterans. Affirmative actions include training programs, outreach efforts, and other positive steps. These procedures should be incorporated into written personnel policies.
National Collegiate Athletic Association (NCAA) Legislative Review Institution Vote	Athletics Department	4/1/2022	Conference tally sheet on institutional votes; vote in April would be a second vote. (Annual Vote)

Report Name	Department/Unit	Due Date	Requirement Description
Annual IPEDS Finance, Fall Enrollment and Graduation Rates Report	Office of Analysis & Info	4/1/2022	Data Request to Florida Board of Governors Program Participation Agreements – Survey Responses: The university must complete annual surveys in order to be initially and continually eligible to participate in federal assistance programs. Program surveys are part of the program participation agreements signed in connection with financial aid. (Annually)
Outside Activity/Conflict of Interest Reporting (Staff & Faculty)	DHR Administration	4/1/2022	Annually, all benefits-eligible faculty and staff are required to submit an Outside Activity/Conflict of Interest (OA/COI) Report to comply with federal and state regulations to disclose outside activities, including activities related to research. HR is responsible for launching an annual campaign.
PHS Annual Report on Possible Research Misconduct	Office of Rsch and Eco Develop	4/1/2022	Institutions maintain their assurance by filing the Annual Report on Possible Research Misconduct (between January 1 and April 1 each year), submitting their policy for responding to allegations of research misconduct for review when requested by ORI, revising their policy when requested by ORI to bring the policy into compliance with the PHS regulation, and complying with the PHS regulation.
Student Financial Aid Compliance Report	Office of Financial Aid	4/5/2022	Data Request to Florida Board of Governors As a part of the Board of Governors' staff efforts to monitor compliance with Board regulation 7.001(12)(b) and statutory requirements, as stated in 1009.24(16) and 1009.24(7), and other requirements stipulated in proviso, please submit the completed Student Financial Aid Compliance Report template via the Data Request System
Teacher Education Program Accountability Reporting	Office of Accreditation	4/15/2022	Title II report submitted through the Florida Department of Education eIPEP portal. Teacher Education Reporting Requirements – Accountability for Programs that Prepare Teachers: Each institution of higher education that conducts a teacher preparation program leading to state certification or licensure and that enrolls students receiving federal assistance under the Higher Education Act.
Summer Tuition and Fee Information	Office of Financial Aid	4/16/2022	The Office of Student Financial Assistance (OSFA) needs Summer Tuition and Fee data in order to provide Summer Bright Futures funding to qualifying students.
Office of Federal Affairs Federal Lobbying Disclosure Reports	Strategic Communications, Government and External Affairs	4/20/2022	No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision. (January, April, July & October)
Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)	Office of the Controller Adm	4/30/2022	Every employer required to make a return under Federal Insurance Contributions Act (FICA) must make a quarterly return for wages paid in the prior quarter.
Occupational Safety and Health Act of 1970 (OSHA) Report	DHR Administration	4/30/2022	Employers with 11 or more employees must post, from February 1 to April 30, a summary of the total number of job-related injuries and illnesses that occurred in the prior calendar year. The form is to be displayed wherever notices to employees are usually posted.
NCAA Division I Concussion Safety Protocol	Athletics Department	5/1/2022	All Division I institutions may participate in the Concussion Protocol Review Process. The schools in the five Autonomy conferences (the ACC, Big 12, Big Ten, SEC and Pac-12) are required to participate (Constitution 3.2.4.18.1 – Concussion Safety Protocol). All other Division I institutions, as well as Divisions II and III institutions who sponsor a Division I sport, may choose to opt in to the legislation.
National Collegiate Athletic Association (NCAA) Annual Certification/Test to Recruit Off-Campus (test must be completed before a coach can recruit off-campus)	Athletics Department	5/1/2022	Only coaches who have been certified may contact or evaluate prospective student-athletes off campus. Annual Certification NCAA Division I Manual § 11.5 Certification is conducted annually by a conference official or university faculty athletics representative certifying to acceptable knowledge of NCAA recruiting rules and regulations by all coaches. All coaches must pass a standardized national test developed by the NCAA national office. (May or June)
2022 Accountability Plan	Office of Analysis & Info	5/3/2022	Data Request to Florida Board of Governors In accordance with Florida Statute 1001.706 and Board Regulation 2.002, the Board of Governors has developed the attached template for the 2020 Accountability Plan and with this memorandum is providing the schedule for universities to complete the template and present the 2020 Accountability Plan to their Board of Trustees for their review and approval prior to submitting to the Board of Governors. The process for the 2020 Accountability Plan is similar to the process used last year, whereby Board staff will pre-populate the actual data and the goals that the Board has already approved from the 2019 Accountability Plans. We will not be accepting preliminary 'President-approved, pending BOT approval'; plans and Board staff will not review preliminary drafts prior to the university's final submission. The layout for the 2020 Accountability Plan is largely the same as the 2019 template, with a few notable changes that are listed below. (1) The space allocated for some of the narrative sections has been reduced to half a page. (2) There is a new PBF summary page that provides a high-level overview of PBF trends. (3) Three changes have been made to the KPI section as a result of recent changes to the Board's 2025 System Strategic Plan: Pell and FCS AA Grad rates have been added, and the external R&D has changed from percentage to dollars. (4) In the fall headcount enrollment planning table, FTIC has been split into two rows: new and returning. (5) The FTE enrollment planning table has been simplified by removing the split by residency status. (6) The FTE by modality table has been revised to include a new 'All Distance' category.
Internal Revenue Code (IRC) Unrelated Business Income Tax (UBIT) Report (Form 990T / Form 8868)	Office of the Controller Adm	5/15/2022	Even though an organization may be tax exempt, it is liable for tax when \$1,000 or more gross income from unrelated business. By May 15th if extended deadline for filing To Internal Revenue Service (IRS). Use Form 990T, Exempt Organization Business Income Tax Return. Must have filed Form 8868, Application for Extension of Time To File an Exempt Organization Return. (Due by November 15th and an automatic 6-month extension is available and is always requested - Therefore extended due date is May 15th)
NCAA Board of Governors Policy on Campus Sexual Violence Annual Attestation	Athletics Department	5/15/2022	The policy reinforces previous efforts of the Association in addressing campus sexual violence and the document represents the Board of Governors' adoption of such policy. The attestation form requires schools to follow the policy set forth. Schools that do not attest are prohibited from hosting NCAA Championships in the next applicable academic year.
3rd Q: Shared Initiatives University Savings Report	Office of Analysis & Info	5/20/2022	Data Request to Florida Board of Governors Starting with the 4th Quarter, Fiscal Year 2016-17, the university Shared Savings Reports will be a recurring quarterly item submitted through the Data Request System. The deadline for this report has already been established as 45 days after the end of each quarter.

Report Name	Department/Unit	Due Date	Requirement Description
Fixed Capital Outlay Appropriations - Proposed CITF Projects	Office of Analysis & Info	5/21/2022	Data Request to Florida Board of Governors Please provide the CITF Project Selection and the Project Amount indicating your university's project allocation(s): 2022-22 CITF Project Selection and submit the requested information via the Data Request System
Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)	Office of the Controller Adm	6/1/2022	An annual tax return of "unrelated trade or business income" to be submitted to the Florida Department of Revenue and the IRS.
NCAA Federal Graduation Rates	Athletics Department	6/1/2022	An institution shall not be eligible to enter a team or an individual competitor in an NCAA championship unless it has submitted federal graduation rate and enrollment data to the NCAA national office on or before the applicable deadline.
Institutional Animal Care and Use Report	Office of Rsch and Eco Develop	6/1/2022	The University must prepare reports on its review and investigation of animal research facilities of the University. Report is to cover Bi-annual review of research facility's program for humane care and use of animals and inspection of research facility's animal facility including animal study areas. And December of each year – every six months To the Institutional Official of the research facility
NCAA Graduation Success Rate	Athletics Department	6/1/2022	An institution shall not be eligible to enter a team or individual competitor in postseason competition (including NCAA championships and bowl games) unless it has submitted, by the applicable deadline, its academic progress rate (APR) in a form approved and administered by the Committee on Academics.
Helios First Generation - Annual Report	FIU Foundation	6/15/2022	Data Request to Florida Board of Governors The Helios Education Foundation First Generation Scholars Program is a need-based grant program available to degree-seeking, resident, undergraduate students who demonstrate substantial financial need and are enrolled in eligible participating postsecondary institutions. Eligible students have a parent(s) who has not earned a baccalaureate or higher degree. The System's annual report provides the Helios Education Foundation with information on the scholarship recipients served for the 2020-2022 academic year and the total scholarship funds disbursed. The report also includes the budget distribution by each institution as well as the Helios endowment account summary. The template for the Helios Education Foundation's First Generation Scholars Program Report is now available in the Data Request System (DRS).
UBOT Approval of Preliminary Operating Budget	Office of Analysis & Info	6/22/2022	Data Request to Florida Board of Governors Budget to be submitted to BOG for an act making Appropriations and supplemental appropriations to pay salaries and other expenses capital outlay - buildings, and other improvements, and for other specified purposes of the various agencies of State government; providing effective dates.
Johnson Scholarship: 2022-23 Applicants	Office of Analysis & Info	6/30/2022	Data Request to Florida Board of Governors The Johnson Scholarship Program is a Johnson Scholarship Foundation (JSF) and State University System of Florida (SUS) program that includes State of Florida grant funds at the rate of 1:2 to those provided by the JSF. This is a need-based scholarship program for undergraduate, degree-seeking students with disabilities attending state universities in Florida. Johnson Scholarship monies may be used to defray the cost of tuition, fees, room and board, books, and auxiliary aids. The template for the 2022-2022 Johnson Scholarship applicant information has been updated to meet reporting requirements for JSF and provide consistency among institution reports.
Student Right to Know Act Publication Requirement	Athletics Department	7/1/2022	The unit is responsible for this portion of the requirement: This requirement is divided by components across various units. University must make readily available upon request, through publications, mailings and electronic media, to enrolled and prospective students: 12) graduation rates. Annually the University must prepare the completion or graduation rate of its certificate or degree-seeking, full-time undergraduate students. As a member of an athletic conference, however, the Secretary of Education allows this requirement to be satisfied by the NCAA report to prospective student athletes, their coaches, parents and guidance counselors regarding completion or graduation rates for student athletes. The FULL REQUIREMENT reads as follows: The University must have full time financial aid staff to assist students. University must make readily available upon request, through publications, mailings and electronic media, to enrolled and prospective students: 1) Financial aid programs available; 2) methods by which assistance is distributed among recipients; 3) means and requirements for applying; 4) rights and responsibilities when receiving aid; 5) cost of attendance; 6) refund policy, and grant return and withdrawal requirements; 7) the academic degree program; 8) names of financial aid personnel; 9) handicapped facilities; 10) names of accrediting entities; 11) academic standards; 12) graduation rates; 13) loan deferral and cancellation terms; 14) applicability of aid for study abroad; and 15) campus crime report. Annually the University must provide a list of this info to all enrolled students with the procedures for obtaining it. The University also must provide exit counseling for borrowers under this section. Annually the University must prepare the completion or graduation rate of its certificate or degree-seeking, full-time undergraduate students. As a member of an athletic conference, however, the Secretary of Education allows this requirement to be satisfied by the NCAA report to prospective student athletes, their coaches, parents and guidance counselors regarding completion or graduation rates for student athletes.
Florida Commission on Ethics Financial Disclosure	DHR Administration	7/1/2022	Financial Disclosure Report - business managers and/or purchasing agents having the power to make any purchase exceeding the threshold amount provided for in s. 287.017, F.S., for category one (\$20,000), finance and accounting directors, personnel officers, or grants coordinators for any state agency.
Compliance Annual Work Plan Submittal to BOG	University Compliance	7/1/2022	The Board of Governors of the State University System requires that University Compliance & Integrity submit their annual workplan to the CERS platform.
Legal Requirements Relating to Social Security Number (SSN)	DHR Administration	7/1/2022	The university must provide annual disclosure on the acquisition and use of SSN to campus community. May only request disclosure of SSN if notify the individual from whom request is made; whether is mandatory; Statutory or regulatory authority under which disclosure is required / requested; and Uses to which the SSN will be put. (Annual Disclosure)
Federal Tax and FICA Tax Remittance	Office of the Controller Adm	7/1/2022	An employer, that is a semi-weekly depositor, must deposit employment taxes accumulated with respect to payments made during a calendar month to the IRS using Electronic Federal Tax Payment System (EFTPS). 26 CFR § 31.6302-1. Confirmation of this requirement will be conducted every 6 months (January and July).

Report Name	Department/Unit	Due Date	Requirement Description
Student Right to Know Act Publication Requirement	Office of the Registrar	7/1/2022	<p>The unit is responsible for this portion of the requirement: This requirement is divided by components across various units. University must make readily available upon request, through publications, mailings and electronic media, to enrolled and prospective students: 7) the academic degree program; 10) names of accrediting entities; and 11) academic standards; - All of three of these are found and updated yearly in the University Catalog and on various websites.</p> <p>The FULL REQUIREMENT reads as follows: The University must have full time financial aid staff to assist students.</p> <p>University must make readily available upon request, through publications, mailings and electronic media, to enrolled and prospective students: 1) Financial aid programs available; 2) methods by which assistance is distributed among recipients; 3) means and requirements for applying; 4) rights and responsibilities when receiving aid; 5) cost of attendance; 6) refund policy, and grant return and withdrawal requirements; 7) the academic degree program; 8) names of financial aid personnel; 9) handicapped facilities; 10) names of accrediting entities; 11) academic standards; 12) graduation rates; 13) loan deferral and cancellation terms; 14) applicability of aid for study abroad; and 15) campus crime report. Annually the University must provide a list of this info to all enrolled students with the procedures for obtaining it. The University also must provide exit counseling for borrowers under this section.</p> <p>Annually the University must prepare the completion or graduation rate of its certificate or degree-seeking, full-time undergraduate students. As a member of an athletic conference, however, the Secretary of Education allows this requirement to be satisfied by the NCAA report to prospective student athletes, their coaches, parents and guidance counselors regarding completion or graduation rates for student athletes.</p>
Student Right to Know Act Publication Requirement	Office of Financial Aid	7/1/2022	<p>The unit is responsible for this portion of the requirement: This requirement is divided by components across various units. The University must have full time financial aid staff to assist students.</p> <p>University must make readily available upon request, through publications, mailings and electronic media, to enrolled and prospective students: 1) Financial aid programs available; 2) methods by which assistance is distributed among recipients; 3) means and requirements for applying; 4) rights and responsibilities when receiving aid; 5) cost of attendance; 6) refund policy, and grant return and withdrawal requirements; 8) names of financial aid personnel; 13) loan deferral and cancellation terms; 14) applicability of aid for study abroad; and Annually the University must provide a list of this info to all enrolled students with the procedures for obtaining it. The University also must provide exit counseling for borrowers under this section.</p> <p>The FULL REQUIREMENT reads as follows: The University must have full time financial aid staff to assist students.</p> <p>University must make readily available upon request, through publications, mailings and electronic media, to enrolled and prospective students: 1) Financial aid programs available; 2) methods by which assistance is distributed among recipients; 3) means and requirements for applying; 4) rights and responsibilities when receiving aid; 5) cost of attendance; 6) refund policy, and grant return and withdrawal requirements; 7) the academic degree program; 8) names of financial aid personnel; 9) handicapped facilities; 10) names of accrediting entities; 11) academic standards; 12) graduation rates; 13) loan deferral and cancellation terms; 14) applicability of aid for study abroad; and 15) campus crime report. Annually the University must provide a list of this info to all enrolled students with the procedures for obtaining it. The University also must provide exit counseling for borrowers under this section.</p> <p>Annually the University must prepare the completion or graduation rate of its certificate or degree-seeking, full-time undergraduate students. As a member of an athletic conference, however, the Secretary of Education allows this requirement to be satisfied by the NCAA report to prospective student athletes, their coaches, parents and guidance counselors regarding completion or graduation rates for student athletes.</p>
Voter Registration Provision in Higher Education Amendments of 1998	Student Affairs Vice Pres Off	7/1/2022	<p>The University must request voter registration forms from the state 120 days prior to the deadline for registering to vote and make the forms "widely available" to each student enrolled in a degree or certificate program and physically in attendance at the institution. Many states have voter registration forms online, which makes compliance easier and the timeline less onerous, as links can be posted in September for November elections covered under the law. (Annually)(23)(A) The institution, if located in a State to which section 20503(b) of Title 52 does not apply, will make a good faith effort to distribute a mail voter registration form, requested and received from the State, to each student enrolled in a degree or certificate program and physically in attendance at the institution, and to make such forms widely available to students at the institution.</p> <p>(B) The institution shall request the forms from the State 120 days prior to the deadline for registering to vote within the State. If an institution has not received a sufficient quantity of forms to fulfill this section from the State within 60 days prior to the deadline for registering to vote in the State, the institution shall not be held liable for not meeting the requirements of this section during that election year.</p> <p>(C) This paragraph shall apply to general and special elections for Federal office, as defined in section 30101(3) of Title 52, and to the elections for Governor or other chief executive within such State).1</p> <p>(D) The institution shall be considered in compliance with the requirements of subparagraph (A) for each student to whom the institution electronically transmits a message containing a voter registration form acceptable for use in the State in which the institution is located, or an Internet address where such a form can be downloaded, if such information is in an electronic message devoted exclusively to voter registration.</p> <p>Notes: the university has a Democratic Engagement Committee which focuses a lot of its efforts on voter registration. We also have a website vote.fiu.edu which is run by External Relations and has been maintained by the committee.</p>
Florida Bar Membership Dues	General Counsel	7/1/2022	Every person employed by the university to serve as a lawyer for the university shall be licensed to practice law in the State of Florida - Mandatory annual membership dues for FL State Bar is required for good standing with FL State Bar. (On or before July 1 of each year)
Tuition and Fee Information	Office of Analysis & Info	7/9/2022	<p>Data Request to Florida Board of Governors</p> <p>The Tuition and Fee Survey will be conducted through the Data Request System. This is the process for collecting tuition and fee information from the universities. In addition to the tuition and fee template provided to the institutions for compiling tuition information, there is a template for capturing distance learning fee information.</p>

Report Name	Department/Unit	Due Date	Requirement Description
2022-23 Legislative Budget Request (LBR) Instructions for Fixed Capital Outlay	Office of Analysis & Info	7/9/2022	Data Request to Florida Board of Governors Sections 1001.74(12), 1011.40(1), and 1013.60, Florida Statutes, require each university to submit an institutional budget request within established guidelines. The Board of Governors, at its March 25, 2020 meeting, delegated authority to the Chancellor to develop the final guidelines for the Fixed Capital Outlay (FCO) sections of the State University System's annual Legislative Budget Request.
Institutional Biosafety Committee (IBC)	Office of Rsch and Eco Develop	7/14/2022	The institution must file an annual report that includes: An updated committee roster indicating the role of each committee member (e.g., chairperson, contact person, non-institutional members, special experts as relevant, etc.), and Biosketches for each new member on the committee Institutions can file annual reports electronically utilizing IBC-RMS. In addition to utilizing IBC-RMS to submit an annual report, the system can be used to notify NIH of membership changes that may occur on the IBC throughout the course of the year.
Southern Association of Colleges and Schools (SACS) Accreditation Financial Profile and Indicators	ACAD PLAN & ACCOUNTABILITY	7/15/2022	For accreditation, the university must provide financial profile and indicators to SACSCOC. Financial Profile section is based on Integrated Postsecondary Education Data System (IPEDS) Financial Survey. Financial Indicators section is based on audited financial statements. Must be signed by Chief Executive Office and Chief Financial Officer of the university.
Office of Federal Affairs Federal Lobbying Disclosure Reports	Strategic Communications, Government and External Affairs	7/20/2022	No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision. (January, April, July & October)
NCAA Sports Sponsorship Demographics Report	Athletics Department	7/26/2022	Annual reporting of sports sponsored, both for the previous and upcoming academic years. Institutions will provide demographic and contact information for administrators and head coaches. Annual membership dues can also be paid through the system. Information is required for championship eligibility.
Board Regulation Review (6.0105)	Office of Analysis & Info	7/29/2022	Data Request to Florida Board of Governors The Board of Governors amended Board Regulation 6.0105 Student Conduct and Discipline on September 1, 2021, to comply with amendments to section 1006.60, Florida Statutes, enacted during the 2021 legislative session. (ad hoc)
Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)	Office of the Controller Adm	7/30/2022	Every employer required to make a return under Federal Insurance Contributions Act (FICA) must make a quarterly return for wages paid in the prior quarter.
Patient Protection and Affordable Care Act Requirements	DHR Administration	7/31/2022	The university must file IRS Form 720 and pay applicable PCOR (Patient Centered Outcome Research Institute) fees for any covered self-insured plans, at the applicable rate (\$1.00 per covered life for 2012, \$2.00 for 2013, adjusted for health inflation thereafter). (Between 2013 and 2019 (for plan years ending on or after 10/1/12 and before 10/1/19))
Student Exchange and Visitor Information System (SEVIS)	Intl Student and Scholar Svcs	7/31/2022	All J-1 sponsors must submit an annual report generated from SEVIS and a narrative report. Sponsors must submit an annual report to the Department of State. The report must be filed on an academic, calendar, or fiscal year basis, as stipulated on the program's designation or re-designation letter. The due dates are: -For Academic Year end designees (June 30th): report due to the Department of State July 31st. -For Calendar Year end designees (December 31st): report due to the Department of State January 31st. -For Fiscal Year end designees (September 30th): report due to Department of State October 31st.
Southern Association of Colleges and Schools (SACS) Accreditation Annual Dues	ACAD PLAN & ACCOUNTABILITY	7/31/2022	Operational costs of the SACS Commission on Colleges (SACSCOC) is met by annual institutional dues. All member and candidate institutions must pay dues and fees in accordance with those authorized by SACSCOC and approved by the College Delegate Assembly and the Commission's Board of Trustees.
Foreign Source Reporting	University Compliance	7/31/2022	(1) Congress requires U.S. colleges and universities ("institutions") publicly to report foreign gifts and contracts to the U.S. Department of Education ("Department"). Codified at Section 117 of the Higher Education Act of 1965 (HEA), 20 U.S.C. 1011f ("Section 117"), this mandate requires nearly all colleges and universities to report, twice each year, foreign gifts and contracts the value of which is \$250,000 or more (considered alone or in combination with other gifts or contracts with a foreign source) and to disclose any foreign ownership or control to the Secretary of Education. Section 117 does not prohibit institutions from taking foreign money; it mandates accurate and transparent disclosures of sources and amounts to the Department. THE OFFICE OF FINANCIAL AID IS RESPONSIBLE FOR THE UPLOADING THE DATA COMPILED BY THE OFFICE OF GENERAL COUNSEL AND THE OFFICE OF COMPLIANCE AND INTEGRITY. (2) Each SUS University must semi-annually report to the BOG on January 31 and July 31, any gift or agreement received directly or indirectly from a foreign source with a value of 50K or more during the fiscal year.
Annual report of foreign travel to countries of concern to the Board of Governors	Office of Rsch and Eco Develop	7/31/2022	Section 1010.36, Florida Statutes, establishes requirements related to international travel for state universities, as well as entities listed in subparts A and B of part II of Chapter 10044.5, that receive state appropriations or state tax revenue and have a research budget of at least \$10 million. Universities and entities who meet the specified criteria are required to establish an approval and monitoring program for international travel by January 1, 2022. To hold universities and entities accountable to the requirements of this law, they are required to provide an annual report of foreign travel to countries of concern to the Board of Governors, or other appropriate governing board. Section 1010.36(4), Florida Statutes, requires an annual report of foreign travel to countries of concern to the Board of Governors. This reporting will be submitted through the Board of Governors, Data Request System and will occur each July 31st, beginning in 2022. Such listing must include the names of individual travelers, foreign locations visited, and foreign institutions visited during the preceding state fiscal year.
Student Assistance Fund (formerly the Special Assistance Fund and Student-Athlete Opportunity Fund) Report	Athletics Department	8/1/2022	In August of each year, the Conference USA office will forward each institution the Student Assistance Funds allotted to it by the NCAA. Must have process for: o Approving requests (per NCAA approval policies). (Annual Report) o Distributing funds o Collecting the appropriate documentation (e.g., receipts) End of Year Report by end each academic year (August) to the Conference USA office with description of how funds were utilized during the preceding year. (Annual Report)

Report Name	Department/Unit	Due Date	Requirement Description
4TH Q: Shared Initiatives University Savings Report	Office of Analysis & Info	8/13/2022	Data Request to Florida Board of Governors The university Shared Savings Reports is a recurring quarterly item submitted through the Data Request System. The deadline for this report has already been established as 45 days after the end of each quarter.
NCAA Report of Uses for Revenue Distributions	Athletics Department	8/31/2022	The NCAA requires that institutions submit expense information pertaining to the Academic Enhancements, Conference Grants, Student Assistance Funds (SAF\SAOF) revenue distributions online annually.
Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification	Student Affairs Vice Pres Off	9/1/2022	Requires the University to maintain a program to prevent the use of illicit drugs and abuse of alcohol by students and employees. Under the Act, FIU is also required to annually distribute the required information about its Drug and Alcohol program to all faculty, staff and students.
NCAA Membership Dues	Athletics Department	9/1/2022	Institutions and conferences must remit membership dues annually.
Higher Education Opportunity Act of 2008 Program Participation Agreement	Office of Financial Aid	9/1/2022	An institution may participate in any Title IV, HEA program (other than the LEAP and NEISP programs) only if the institution enters into a written program participation agreement with the Secretary, on a form approved by the Secretary. As part of the program participation agreements signed in connection with financial aid, an institution must complete surveys conducted as a part of the Integrated Postsecondary Education Data System (IPEDS) or any other Federal postsecondary institution data collection effort, as designated by the Secretary, in a timely manner and to the satisfaction of the Secretary. Filing the required IPEDS forms also fulfills certain reporting requirements under Titles VI and VII and the ADA. The Fall data collection typically opens in September and closes in October.
Statement of Financial Interests	DHR Administration	9/2/2022	Reporting individuals are required by law to file a disclosure of his/her financial interests on an annual basis with the Florida Commission on Ethics pursuant to the requirements of Section 112.3145, Florida Statutes. Business managers, purchasing agents having the power to make any purchase exceeding the threshold amount provided for in s. 287.017 for CATEGORY TWO, finance and accounting directors, personnel officers, or grants coordinators for any state agency. Business managers, purchasing agents having the power to make any purchase exceeding the threshold amount provided for Category Two, purchases (currently \$35,000), finance and accounting directors, personnel officers, grants coordinators for any state agency, the president, and members of the board of trustees. (Due July 1st, but if not postmarked by September 2nd, fines are imposed.)
Year-End Financial Reporting Instructions – Universities and Component Units	Office of Analysis & Info	9/15/2022	Data Request to Florida Board of Governors Under the direction of the Department of Financial Services (DFS), the Florida Board of Governors is responsible for coordinating the financial reporting requirements of the State University System. This reporting effort will assist DFS in preparing the State's Comprehensive Annual Financial Report (CAFR) and the Schedule of Expenditures of Federal Awards (SEFA).
Political Activity and Political Participation University-Wide Communication	University Compliance	9/15/2022	University wide communication to be sent out during election period to requirements in accordance with the Political Activity and Political Participation policies.
2022 Schedule of Expenditures of Federal Awards (SEFA) Submission	Office of Analysis & Info	9/15/2022	Data Request to Florida Board of Governors The SEFA is prepared in accordance with the United States Office of Management and Budget (OMB) circular A-133 and presents federal awards expended by the state during the fiscal year. The single audit act amendments of 1996 (public law 104-156) and the OMB circular A-133 define federal awards as federal financial assistance and federal cost-reimbursement contracts that non-federal entities receive directly from federal awarding agencies or indirectly from pass-through entities.
Annual Benefits Open Enrollment	DHR Administration	9/16/2022	Notice to all benefits eligible faculty and staff of Annual Benefits Open Enrollment period during the months of October & November.
Constitution Day	Law Dean Admin and Faculty	9/17/2022	Students Constitution Day - programs concerning the US Constitution must be offered to remain eligible for federal financial aid funds. Note: if 9/17 falls on a weekend, the programs may be provided either the week before or the week after. (HEOA)
Fall Johnson Enrollment Verification	Office of Analysis & Info	9/30/2022	Data Request to Florida Board of Governors Submission of Verification Form to the BOG.
Annual Equity Report	Office of Analysis & Info	9/30/2022	Board of Governors Regulation 2.003, Equity and Access, requires the submission of an Annual Equity Report. The purpose of the Annual Equity Report is to demonstrate that discrimination on the basis of race, color, national origin, gender, religion, age, disability, marital status, veteran status, or any other basis protected by law is prohibited at each State University System institution and that, where appropriate, improvement plans are in place. It is required that the Annual Equity Report is approved by the university's board of trustees or its designee, with a dated signature of the President and board's chair (or designee) included on the cover page. The Annual Equity Report shall include but not be limited to the following components: Executive Summary A three-five page executive summary shall provide highlights of progress the institution is making to ensure access and equity. Policies and Procedures in Support of Equity The Annual Equity Report shall include a web link to the university's non-discrimination regulation/policy adopted by its university board of trustees. An electronic copy of the policy should also be included. If your campus has a signed, equal opportunity and non-discrimination statement from the President, include and electronic copy. The Annual Equity Report shall provide a list of new policies and procedures specifically formulated to ensure access and equity with descriptions of the policies/procedures and relevant web links. Goals, Measurement, and Data Tables Each institution is expected to utilize measurements and identify goals to achieve and maintain access and equity. In addition, the Annual Equity Report shall identify areas for improvement from the previous year's Annual Equity Report and the extent to which goals have been accomplished. The Annual Equity Report shall provide data and narrative including but not limited to the following areas: -First-Time-In College (FTIC) enrollment -Florida College System transfers -Retention of full-time FTICs
Compliance Annual Report Submittal to BOG	University Compliance	9/30/2022	The Board of Governors of the State University System requires that University Compliance & Integrity submit their annual report to the CERS platform.

Report Name	Department/Unit	Due Date	Requirement Description
Higher Education Act: Federal Supplemental Educational Opportunity Grant Program	Office of Financial Aid	9/30/2022	Fiscal Operations Report and Application to Participate (FISAP) reports cover the institution's fiscal operations and request for future funding for Title IV Federal campus-based funds (SEOG, Perkins Loans, Work-study, and Federal Pell Grants. Due by September 30 each year.
Institutes & Centers Annual Report & Updates	Office of Analysis & Info	9/30/2022	Data Request to Florida Board of Governors Each university Institute and Center with any activity during the July 1, 2012 to June 30, 2013 timeframe shall provide the Board of Governor's Office of Academic and Student Affairs an annual report that is approved by the host university's Board of Trustees, or its designee, no later than September 30th each year.
Federal Contractor Veterans Employment Report (VETS-100) (VETS 4212)	DHR Administration	9/30/2022	Provides the rights, benefits, and obligations of persons absent from employment for military service. The University must file and report the number of disabled veterans, Vietnam veterans and protected veterans employed and hired.
Institutional Conflict of Interest Communication	University Compliance	10/1/2022	Distribution of informational email communication to institutional officers to inform them of the Institutional Conflict of Interest Policy and its requirements as part of the University Conflict of Interest Disclosure process.
Campus Security Act Report	University Police	10/1/2022	The Campus Security Act requires colleges to report campus crime statistics and security measures to all students and employees by October 1 of each year. The annual security report must also be submitted to the Secretary of Education (over the internet) each year, by Oct. 15th of each year.
Students, Employees and the US Department of Education Annual Fire Safety Report	University Police	10/1/2022	A report containing fire safety policies and procedures as well as fire statistics for the previous three years for on-campus housing facilities must be made available to students and employees.
Limited Access Monitoring Report	Office of Analysis & Info	10/1/2022	Data Request to Florida Board of Governors Report to be submitted to the BOG.
Annual Textbook and Instructional Materials Affordability Report	FIU Global	10/13/2022	Data Request to Florida Board of Governors House Bill 7019 was passed with an amendment to Section 1004.085 regarding textbook and instructional materials affordability which requires each university to submit an annual report to the Chancellor of the State University System.
Office of Federal Affairs Federal Lobbying Disclosure Reports	Strategic Communications, Government and External Affairs	10/20/2022	No later than 20 days after the end of the quarterly period beginning on the first day of January, April, July, and October of each year in which a registrant is registered under section 4, or on the first business day after such 20th day if the 20th day is not a business day, each registrant shall file a report with the Secretary of the Senate and the Clerk of the House of Representatives on its lobbying activities during such quarterly period. The report must contain an estimated amount of money spent lobbying and the bill(s) and issues that were lobbied on when efforts were made to influence legislation or executive decision. (January, April, July & October)
Above-ground Storage Tank (AST) Report of Financial Responsibility Certification	Facilities Administration	10/28/2022	The University must maintain documentation regarding the financial resources to pay for the costs of containment and cleanup in the event of a discharge of oil from a regulated AST.
Increases to Fees and New Fees Under Consideration	Office of Financial Planning	10/29/2022	Data Request to Florida Board of Governors Universities are to notify the BOG of increases to existing fees that are capped in statute and new fees that are under consideration and would require Board of Trustees and Board of Governors approval.
Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)	Office of the Controller Adm	10/30/2022	An annual tax return of "unrelated trade or business income" to be submitted to the Florida Department of Revenue and the IRS.
SUS GAAP Financials (for State of Florida Auditor General)	Office of Analysis & Info	10/31/2022	Data Request to Florida Board of Governors Each university is required to submit to the BOG the most current financial statements and other supporting documents (audited or unaudited) prepared in conformity with generally accepted accounting principles (GAAP) by the 31st day of October.
Alcoholic Beverages Regulation University Wide Communication	University Compliance	11/1/2022	Email communication to be sent University-wide to faculty and staff regarding adherence to the Alcohol Beverages Regulation. Coordination to be performed with Academic Affairs.
Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments	University Compliance	11/1/2022	Contact all individuals that have submitted the Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments form to remind them that they have to submit a new request for the next calendar year.
Higher Education Act: Perkins Loans	Office of Financial Aid	11/2/2022	20 U.S.C. § 1087bb and 34 C.F.R. § 674.19: Fiscal Operations Report and Application to Participate (FISAP) reports cover the institution's fiscal operations and request for future funding for Title IV Federal campus-based funds (SEOG, Perkins Loans, Work Study, and Federal Pell Grants. Due by September 30 each year.
1st Q: Shared Initiatives University Savings Report	Office of Analysis & Info	11/19/2022	Data Request to Florida Board of Governors The university Shared Savings Reports is a recurring quarterly item submitted through the Data Request System. The deadline for this report has already been established as 45 days after the end of each quarter.
Institutional Animal Care and Use Report	Office of Rsch and Eco Develop	12/1/2022	The University must prepare reports on its review and investigation of animal research facilities of the University. Report is to cover Bi-annual review of research facility's program for humane care and use of animals and Inspection of research facility's animal facility including animal study areas. (And June of each year – every six months To the Institutional Official of the research facility)
NCAA - EADA Report - The Report on Athletic Program Participation Rates and Financial Support Data	Athletics Department	12/21/2022	Any coeducational institution of higher education that participates in Title IV, the federal student aid program, and has an intercollegiate athletics program, must comply with the EADA by preparing an annual report, officially called The Report on Athletic Program Participation Rates and Financial Support Data.
Employees Tuition Payment Credit Report	DHR Administration	12/31/2022	If no record of an individual's tax ID number is on file, the University must obtain the number.
Federal Student Aid Audit	Office of Financial Aid	12/31/2022	An institution must, at least annually, have an independent audit or conduct a compliance audit of its administration of those programs as well as an audit of the institution's general purpose financial statements. Audits must be completed with the standards established by the U.S. General Accounting Office's Government Auditing Standards and must include all Title IV, HEA program transactions that have occurred since the period covered by the institution's last compliance audit.



**University Compliance
and Integrity**

FLORIDA INTERNATIONAL UNIVERSITY

**University Compliance Program
Annual Report
2021-2022**





FLORIDA INTERNATIONAL UNIVERSITY

THE FLORIDA INTERNATIONAL UNIVERSITY

BOARD OF TRUSTEES

Audit and Compliance Committee

September 22, 2022

UNIVERSITY COMPLIANCE PROGRAM ANNUAL REPORT (2021-2022)

ACKNOWLEDEMENTS

The Office of University Compliance and Integrity ("Compliance Office") would like to acknowledge the Audit and Compliance Committee, President, Executive Team and Senior Management for their support and top-down leadership in maintaining and continuing to build the Florida International University ("FIU") institutional compliance and ethics program ("Program"), and everyone who has supported our commitment to maintaining a culture of ethics and compliance. We especially acknowledge the FIU Community Members who make a robust and comprehensive compliance program possible through an individual commitment to ethical conduct, compliance with the law and *doing the right thing*.

PURPOSE AND SCOPE

The purpose of the FIU Program is to promote and support a working environment which reflects FIU's commitment to operating with the highest level of integrity while maintaining compliance with applicable laws, regulations, and policies. The Program applies to all FIU campuses, facilities, and operations, and to the senior leaders, management, faculty, and staff ("Employees"), and where appropriate, the FIU Board of Trustees ("BOT") 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. This is done, in part, by providing education and training on compliance-related topics, assisting in developing FIU policies, helping Community Members to understand the policy development process, supporting the responsibilities and obligations of our Community Members who are public employees and clarifying and interpreting FIU policies, procedures and regulations.

PROGRAM DESIGN

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 FIU in reasonable satisfaction of the requirements of Chapter 8 of the U.S. Federal Sentencing Guidelines

(FSG) and Florida Board of Governors Regulation 4.003. The guidelines and regulation set forth the requirements of an “effective ethics and compliance program.”

FEDERAL SENTENCING GUIDELINES FOR ORGANIZATIONS

The FSG, promulgated by the United States Sentencing Commission in 1991 outlines organizational sentencing guidelines used by Federal Judges to determine whether a defendant organization had an "effective compliance program" in place to prevent the violations for which it is being charged. In 2004, the Commission amended the Guidelines to clarify and strengthen the requirements of an "effective compliance and ethics program."

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

Elements of an effective compliance program

(based on Chapter 8 of the U.S. Federal Sentencing Guidelines)

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

OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY

Our Staff



Jennifer LaPorta

Chief Compliance and Privacy
Officer



Luz Cabrera-Frias

Assistant Director Compliance



Dayanis Borges

Compliance Manager



Lilia Bourzac

Sr. Coordinator Administrative
Compliance



Steven Patterson

Director Compliance & Privacy/
Health Affairs



Kevin Kendrick

Sr. Assoc. Athletic Director



Jimmy Fleming

Director of Athletics/
Compliance - Eligibility



Octavia Gibbs

Director of Athletics/
Compliance - Financial Aid



Tempestt Jenkins

Athletics Compliance/
Coordinator

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

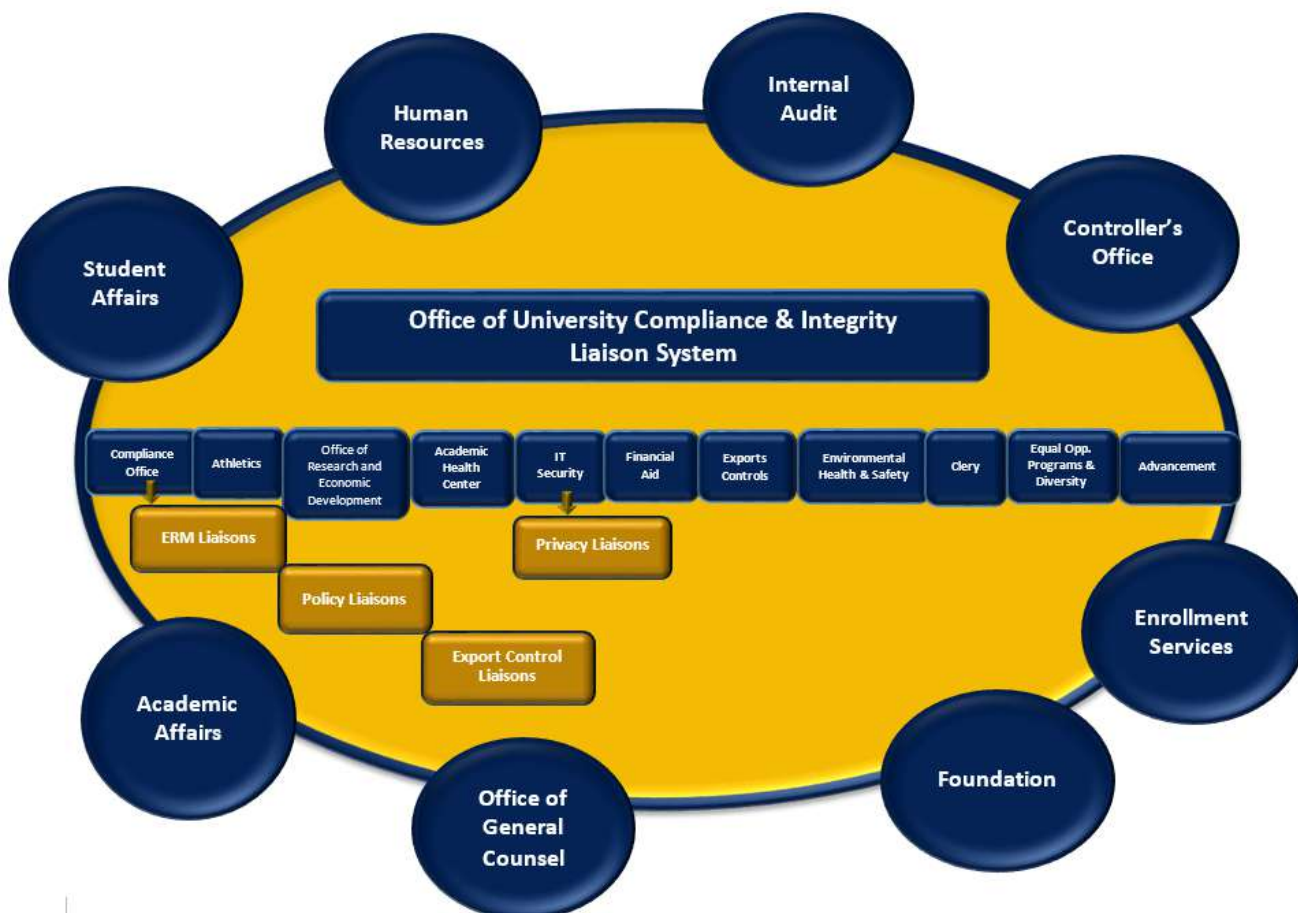
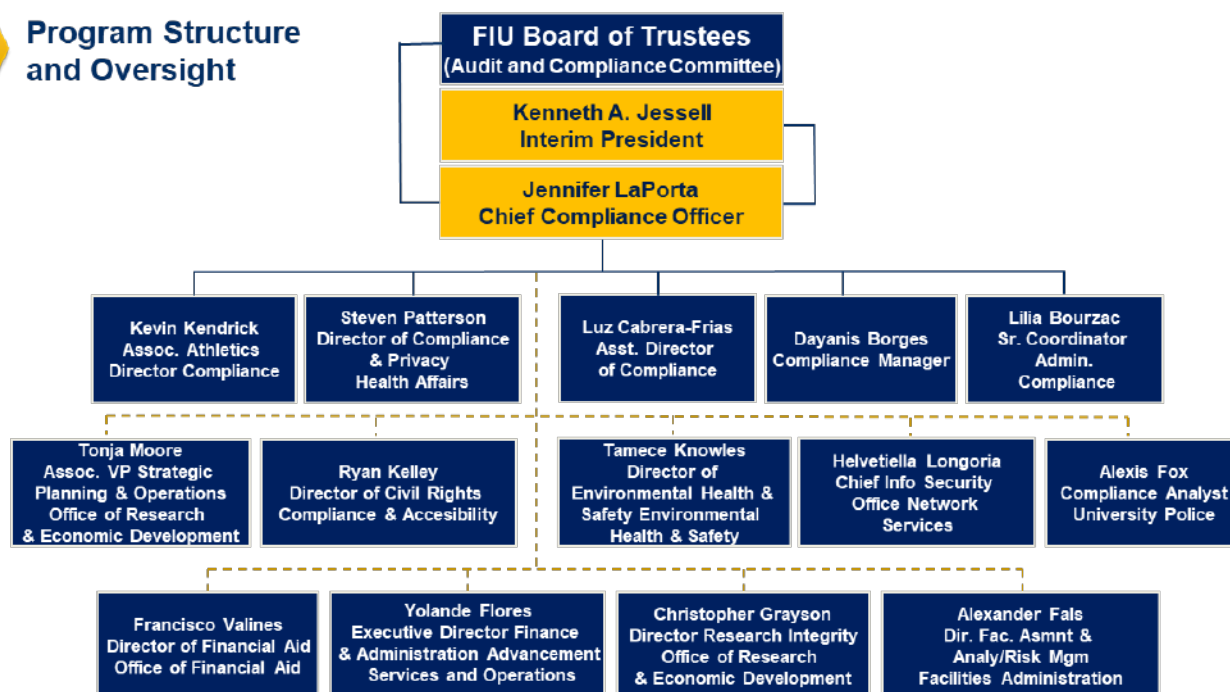
The Compliance Office is responsible for coordinating, supporting, and promoting the Program, as well as providing assurance to the BOT and to FIU leadership, that controls and mechanisms are in place to prevent, detect and mitigate compliance risk. In fulfilling these responsibilities, one of the

primary objectives of the Compliance Office is to provide direction, guidance, and resources to faculty, staff and students on maintaining an ethical and compliant culture through an effective Program.

FIU Compliance Areas		
Accounting Irregularities	Discrimination	Institutional Review Board Violations
Access/ Accommodations/ Disability	Drug law policy violation	Identity Theft
Admissions Irregularities	Export Control Violations	Immigration Concerns
Animal Subject Research	Firearms and Dangerous Weapons policy violation	Information Security
Anti-bribery	FIU Trademarks	Interruption to campus operations or services
Billing for Health Care Services	Foreign Influence and Global Risk	Laboratory Safety
Child Abuse or Neglect	Fraud and Financial Abuse	NCAA Rules Violations
Conflict of Interest	Grant Expenditure Violations	Political Activity Violation
Criminal or civil charges against FIU Executives	Grant Performance	Privacy
Copyright infringement	Harassment	Research Misconduct
Damage to campus property	Institutional Animal Care and Use Committee	Retaliation
Death or serious bodily injury on campus	Institutional Bio-safety Committee/ Institutional Review Entity Violations	Sexual Misconduct
		Workplace Safety

Compliance Governance

Program Structure and Oversight



The information below reflects the final status on key action items and other compliance activities for the 2021-22 reporting year.

Office of University Compliance & Integrity Annual Report

PROGRAM STRUCTURE & OVERSIGHT

Compliance Internal Operating Procedures

Department Internal Operating Procedure Template



- Engaged in effectiveness and process improvement assessment, development, testing, and evaluation of the following internal operating procedures to document and streamline the various processes, programs, and functions undertaken to effectuate the Program:
- Ethical Panther Hotline iSight Case Management System
 - FIU Compliance Training Reporting
 - Travel Authorization Foreign Travel Screening Review Procedures (Under Development)
 - Compliance Requirements Matrix Reminder and Monitoring Platform (Under Development)
 - Visual Compliance Restricted Party Screening (Under Development)

- Payment Card Industry Data Security Standard (PCI DSS) Training Approval Workflow
- International Mailing Export Control Review
- Compliance Course Campaign Procedures
- Technology Control Plan
- Annual Compliance Program Survey (Under Development)

Foreign Influence and Global Risk Governance Activities

- Implemented process improvements and addition of new substantive material for [Export Control Website](#), which incorporates user-friendly interfaces and interactively linked forms, procedural guidance, materials, definitions, trainings, and go-to resources.
- Began development of foreign influence web page.
- Facilitated the Florida Statute Foreign Influence sub-committee meetings:
 - Screening Foreign Researchers
 - International Cultural Agreements
 - Foreign Travel; Research Institutions
 - Foreign Gifts and Contract Reporting
- In coordination 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, developed workflows, job postings and screening processes to incorporate mandates of the Florida State Statute regarding foreign influence.
- In coordination with Global Affairs, the Office of the Controller, the Office of Research and Economic Development, and the Office of General Counsel, redesigned the Travel Authorization Request (TAR) process to incorporate the mandates of the Florida State Statute regarding foreign influence. Created workflows, screening questionnaire, and post travel information form to effectuate the statutory requirements across all foreign travel destinations.
- In coordination with Global Affairs, the Office of the General Counsel, and Academic Affairs, developed 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.
- Worked with the Office of the General Counsel to coordinate FIU's response to foreign source reporting requirement pursuant to Section 117 Higher Education Act and the new Florida State Foreign Influence Statute. Assisted in communicating requirements, responding to questions, making process improvements to the reporting system, and developing guidelines for required July 2021 and January 2022 submissions, which were all timely completed.
- Assessed 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. The ITC monitors, analyzes, and advises on the safety of the FIU community during international travel. The ITC begins monitoring efforts by reviewing the U.S. State Department issued “Travel Advisories”. These advisories are produced when long-term, protracted conditions make a country dangerous or unstable. A Travel Advisory is also issued when the U.S. Government’s ability to assist American citizens is constrained due to the closure of an embassy or consulate, or because of a drawdown of its staff. Use of the Travel Advisories help the ITC identify and consider the risks related to travel to the country. The Centers for Disease Control and Prevention (CDC) Advisories were also consulted and considered during the COVID-19 Pandemic. The ITC also monitors, references, and implements procedures to comply with the Office of Foreign Assets Controls (OFAC) in the Department of Treasury, which imposes economic and trade sanctions against targeted foreign countries and regimes for reasons of national security. Issued recommendations to the Provost regarding foreign travel guidelines for University Community.
 - Worked with export control consultant to develop and launch three export control training modules:
 - Export Controls Overview for Research and Operations Personnel
 - Export Controls Overview for Individuals Engaged in Health/Life Science Research
 - Export Controls Overview for Institutional Administrators and Staff
 - Partnered with FIU Global to ensure that timely export control screenings occur on all institutional international agreements that are to be identified through FIU Global’s new agreement intake process.
 - Worked 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.
 - Developed concise “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.
 - Conducted 705 visual compliance research reviews during the reporting period.
 - Met with representatives from the Board of Governors (BOG) to assist with development of the new platform to submit foreign influence information and documentation to the BOG.
 - Worked with export control consultant to design new Export Control review process for shipments to foreign countries. Reviewed and approved 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.

- Drafted and disseminated 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.
- Met with FIU Global to assist with processes and workflow for international visitors/delegations.
- In coordination with FIU’s Export Controls consultant, the Export Control Office conducted a series of internal assessments of our Technology Control Plans (TCPs) to ensure that all required export compliance requirements within sponsored research projects are being met on an ongoing basis. Currently, FIU has more than 20 TCPs in place designed to protect export-controlled research and data. In addition to export compliance, several of FIU’s DoD awards also require special data security protocols under the NIST 800-171 standards. For these DoD projects, the Export Control Office partnered with the Office of Research and Economic Development and the Division of Information Technology to assess project-level compliance with these NIST standards.
- Assessed ongoing compliance with NDAA Section 889 which restricts federal grantees from procuring IT and telecommunications platforms from any of 60 restricted Chinese entities, where such platforms could be utilized in service of our federal research deliverables.
- Chaired Foreign Influence and Global Risk Task Force Meetings held on September 24, 2021, December 9, 2021, and March 24, 2022. In each meeting:
 - The Office of Governmental Relations presented a legislative update to the group whereafter the Chief Compliance Officer summarized FIU's response and actions taken to address legislative developments.
 - Each of the four subcommittees formed to address the Florida State Foreign Influence Statutes related to Screening Foreign Researchers, International Cultural Agreements, Foreign Travel, and Foreign Gifts and Contracts, reported back to the full Taskforce.
 - The Chief Compliance Officer and/or FIU’s export controls consultant reported to the Taskforce on updates, initiatives, and process improvements related to FIU’s Export Controls program and Foreign Influence.





Five Year Review of Compliance Program

The Board of Governors Regulation 4.003 - *State University System Compliance and Ethics Programs* requires that, at least once every five (5) years, the president and board of trustees shall be provided with an external review of the Program's design and effectiveness and any recommendations for improvement, as appropriate. The Compliance Office completed this external review in November 2021 pursuant to the Board of Governor’s Regulation and subsequent guidance.

- The scope and methodology of the review included interviews with members of the Compliance Team, Senior Leadership, Compliance Liaisons, and a member of the Board of Trustees Audit and Compliance Committee.
- The review included evaluation of the Compliance Team's responses to an Ethics Quotient Survey, Program Documentation and several Risk and Compliance related processes.
- The Assessor compared all collected data against the Florida Board of Governors Regulation and the effectiveness survey using its own assessment process.
- The Assessor found that the Compliance Program "Generally Conforms" (highest rating) with Board of Governors Regulation 4.003, concluding that "the relevant structures, policies and procedure of the activity, as well as the processes by which they are applied, comply with the requirements of the Board of Governors Regulation 4.003 State University System Compliance and Ethics Programs in all material aspects".
- The report noted successful practices as:
 - Excellent operational documentation of program elements
 - Clear, concise, and consistent reporting to leadership with clear action points
 - Solid working relationships with other University functions leading to positive outcomes
 - Proactive, well-considered, thoroughly planned, and well-engaged initiatives to address emerging risk areas (especially foreign influence)
 - Well-executed process for surveying ethical culture at FIU and generating action items based on results - very strong component of the evaluation
 - Staff competencies strategically employed given limited resources
- The report noted matters for consideration for Executive Management and BOT Audit and Compliance Committee as:
 - Provide clear direction from the Audit and Compliance Committee around resource new mandates, such as foreign influence and conflict of interest, to ensure compliance group is not under resourced or overtaxed
 - Provide written performance review input from the Audit and Compliance Committee, independently from input provided from President, for Chief Compliance and Privacy Officer
- The report noted matters for consideration for Chief Compliance Officer as:
 - Publish and publicize updated Code of Conduct upon finalization
 - Increase use of targeted communications for staff and use strategically to reach audiences between training sessions
 - Create a multi-year communications plan
 - Evaluate where an online, consolidated gift and entertainment tracking tool would be more helpful than current manual tracking methods
- The Assessor performed a more comprehensive evaluation beyond the required BOG report to inform the Compliance Office's priorities, workplan and initiatives which includes benchmarking against the programs and practices of leading companies around the world.

STANDARDS OF CONDUCT & POLICIES

Florida International University Employee Code of Conduct

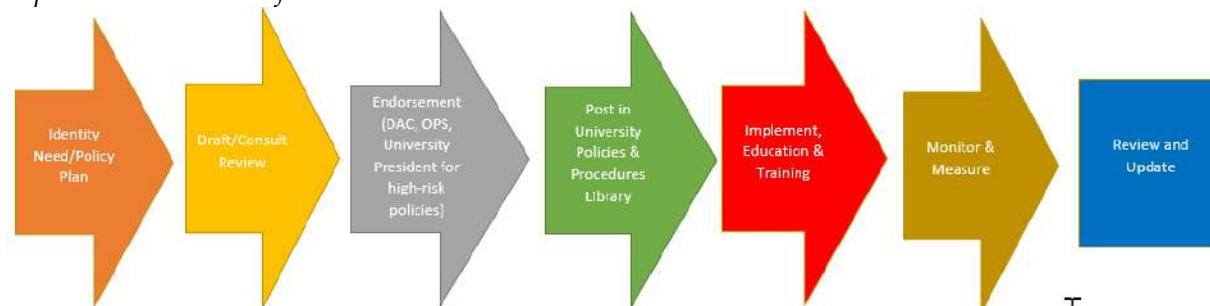
 EMPLOYEE CODE OF CONDUCT University Guiding Principles and Standards 	 Introduction Ethical Path Truth Freedom Respect Responsibility Excellence <u>Introduction</u> 3 Purpose of the Code of Conduct.....3 Words from the President4 Mission, Vision, & Values.....5 <u>Ethical Path</u> 6 Professional Ethics.....6 Ethical Decision-Making.....7 Reporting Misconduct.....8 <u>Truth</u> 9 Outside Affiliations & Conflicts of Interest.....10 Integrity in Research.....11 Legal & Regulatory Requests.....11 Communicating with External Parties.....12  <u>Freedom</u> 13 Academic Freedom & Responsibility.....14 Freedom to Report Without Fear of Retaliation.....15 <u>Respect</u> 16 Diversity Equity and Inclusion.....17 Equal Opportunity.....18 Anti-Harassment.....19 Workplace Violence Prevention.....20 <u>Responsibility</u> 21 Confidentiality, Privacy & Security.....22 Responsible Use of FIU Resources.....22 Environment & Workplace Health & Safety.....23 International Considerations.....24 <u>Excellence</u> 25 Athletics.....26 Intellectual Property.....27 Excellence in the Workplace.....27 Contact Information.....28
--	--

In April 2022, the FIU Employee Code of Conduct (the “Code”) was launched to the University Community (*Code of Conduct contained in meeting materials*). The Code is a guiding document of principles and standards taken from key existing University policies that represent the University’s dedication to responsible and ethical practices and conduct. The Code is a resource designed to reinforce our values, support ethical decision-making, and provide information about where to find answers.

- Completed final draft of FIU's Code of Conduct.
- Sent to key stakeholders for review and feedback.
- Incorporated feedback and suggested revisions by key stakeholders into the Code of Conduct.
- Submitted the final draft of the Code of Conduct to the Office of General Counsel for legal review.
- Developed a comprehensive communications campaign for Code of Conduct launch and rollout, including coordination with External Relations.
- Launched Employee Code of Conduct with a video message from Interim President Jessell as part of a University-wide communication to faculty and staff. Included regular communication of launch in subsequent HR Newsletters.
- Designed Employee Code of Conduct attestation and training Campaign to be launched in Fall 2022.

2020-2021 Policy Development Process

FIU's Policy Development Process Workflow



- Managed the Policy Development Process, including ushering 19 new or significantly revised policies through the formal Deans Advisory Council and Operations Committee review and endorsement process.
 1. Name, Image, and Likeness Policy (New)
 2. HIPAA: Class of Workforce Members Policy and Procedure (New)
 3. HIPAA: Designated Record Set Policy and Procedure (New)
 4. HIPAA: Destruction and Disposal of Protected Health Information Policy and Procedure (New)
 5. HIPAA: Minimum Necessary Policy and Procedure (New)
 6. HIPAA: Required Disclosures of Protected Health Information Policy and Procedure (New)
 7. HIPAA: Uses and Disclosures of Patient Protected Health Information for Media, Public, Teaching, Diagnostic, and Emergency Operation Purposes (New)
 8. HIPAA: Incidental Disclosure Policy and Procedure (New)
 9. HIPAA: Designated Components of the FIU HIPAA Hybrid Covered Entity Policy and Procedure (Revised)
 10. HIPAA: Business Associate Agreements Policy and Procedure (Revised)
 11. HIPAA: De-identification and Re-identification of Protected Health Information Policy and Procedure (Revised)
 12. Background and Criminal History Check Requirements Policy and Procedure (Revised)
 13. Construction Accounting Capitalization Policy (New)
 14. Inventions and Patents Policy and Procedure (Revised)
 15. Flexible Work Arrangement Policy and Procedure (New)
 16. Institutional Conflict of Interest (New)
 17. Conflict of Interest Policy and Procedure (Revised)
 18. Bonus Policy and Procedure (Revised)
 19. Adjunct Faculty and Graduate Teaching Assistant Policy and Procedure (Revised)
- Consulted with policy owners during various stages of the policy development process.
- Met with a third-party consultant regarding updating FIU's Policy Framework. Review and updates to the University Policy Framework has been moved to an action item in the 2022-2023 Compliance Workplan year.

- Participated in the development of the FAA Conflict of Interest policy, the Conflict-of-Interest Policy, and the Institutional Conflict of Interest Policy.
- Served as resource for development of the Construction Accounting Policy.
- Worked with Office of General Counsel, Office of the Provost, and Office of Research and Development to finalize Inventions and Patents policy.
- Worked with FIU Global to update the University Travel Policy.
- Worked with the Office of General Counsel and the Chief Audit Executive to draft FIU-117 Fraud Prevention and Detection Regulation and to usher through the formal regulation promulgation process.
- Worked with key stakeholders to draft Intimate Relationship Regulation (regulation promulgation in process).
- The Director of Compliance for Health Affairs worked to fast-track implementation of the recently developed and approved FIU HIPAA Privacy Rule and Florida state statute Privacy Rule Policies and Procedures containing the required forty-nine HIPAA Privacy Rule Standards and relevant Florida state statutes. Efforts included standardizing the FIU Privacy Rule policy and procedure and updating associated forms and letters across the FIU HIPAA Hybrid Designated Health Care Components.
- The Director of Compliance for Health Affairs identified and archived outdated Privacy Rule policies and Procedures.

Increase University Policy Awareness

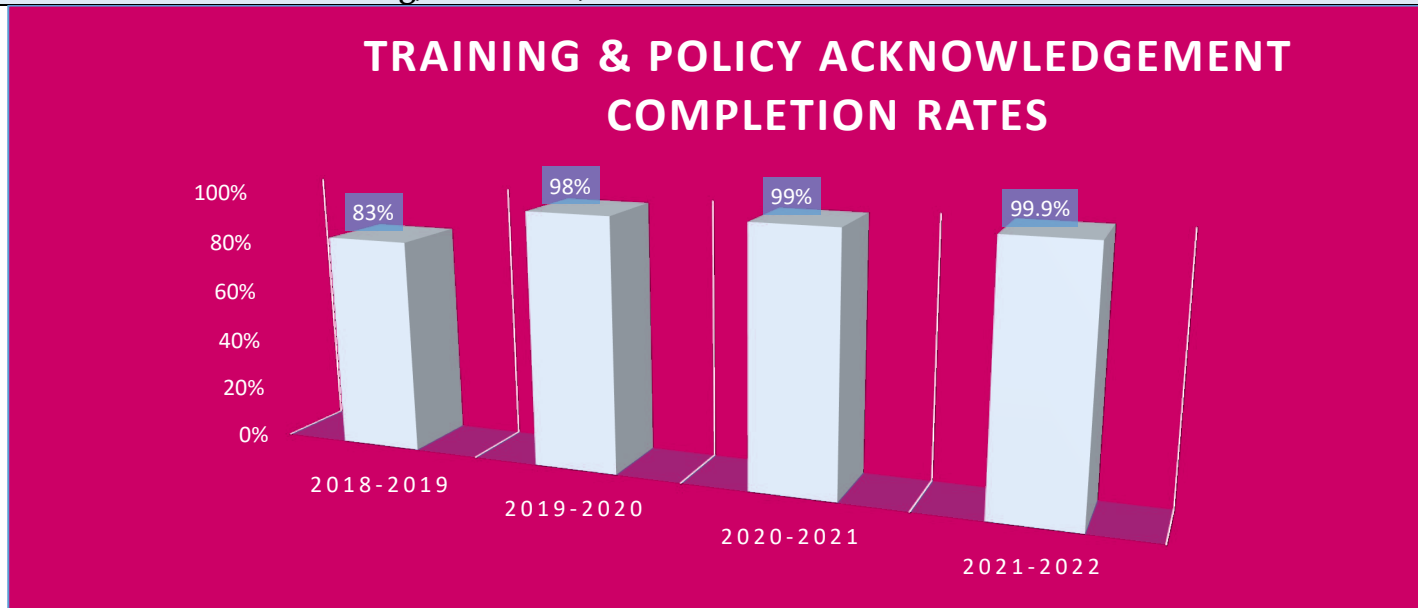
- Continued to work with Policy Owners to determine the frequency and appropriate audience for Policy Campaigns through the Three-Year Policy Review process and individually for each Policy Campaign.
- Continued to work with Human Resources to utilize the HR Newsletter as a new/updated policy communication tool.
- Issued Compliance Matters Newsletter with a focus on Ethical Decision Making, including a section highlighting new University policies and updates to the University Policy Library.

FIU's Compliance & Ethics Newsletter landing page



TRAINING, EDUCATION & COMMUNICATIONS

2020 - 2021 Annual and Scheduled Training, Education, and Communication



Mandatory Policy Acknowledgement and Training Campaigns through Completion

Designed, developed, and issued eight targeted mandatory policy attestation/compliance trainings with a completion rate of 99.9% including:

- Digital Accessibility Policy
 - 100% campaign completion rate
- FIU Clery Act Basics
 - 100% campaign completion rate
- Student-Athlete Name, Image, and Likeness
 - 100% campaign completion rate
- Alcoholic Beverages Regulation

- 100% campaign completion rate
- Fraud Prevention and Detection Regulation
 - 100% campaign completion rate
- Institutional Conflict of Interest
 - 100% campaign completion rate
- Travel at FIU
 - 99.66% campaign completion rate
- Incident Response Plan
 - 99.8% campaign completion rate

Ongoing Training Campaigns for Targeted Audiences and Self Enrollment

- Health Insurance Portability and Accountability (HIPAA) Act Basics
 - rolling self-enrollment
 - employees and students trained: 1,751
- Payment Card Industry Data Security Standard (PCI-DSS) for Merchants
 - rolling self-enrollment
 - employees trained: 198
- Payment Card Industry Data Security Standard (PCI-DSS) for IT
 - rolling self-enrollment
 - employees trained: 34
- FERPA Basics
 - rolling self-enrollment
 - employees trained: 876
- Records Management Compliance Training
 - rolling self-enrollment
 - employees trained: 31
- The FIU Chosen First Name and Pronoun Use Training

- rolling self-enrollment
- employees trained: 77
- Export Control Basics
 - rolling self-enrollment
 - employees trained: 310
- Export Control for Health Science Professionals
 - rolling self-enrollment
 - employees trained: 61
 - mandatory campaign to launch in Fall 2022
- Export Control for Research and Operations Personnel
 - rolling enrollment
 - employees trained: 162
 - mandatory campaign to launch in Fall 2022

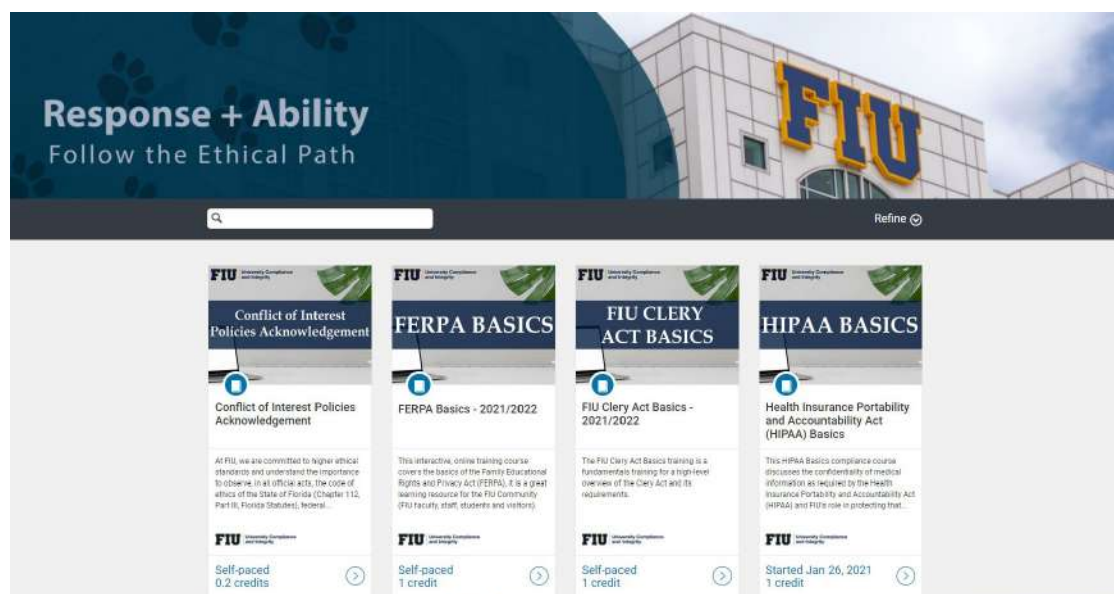
Communications Campaigns

- **Compliance Matters** - 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 and Integrity Website** - updated throughout FY 2021-2022 on a wide variety of compliance topics as well as links to educational materials, training, the Ethical Panther Hotline, the Policy Library, the Compliance Matters Newsletter, and links to additional resources.
- **Export Controls Website** - updated throughout FY 2021-2022 to educate the University community regarding emerging regulatory requirements and to promote the University's commitment to Export Control obligations.
- **Communications and Updates** - developed and assisted with time sensitive communications and updates through employee specific and broadcast e-mail distribution on a variety of Compliance initiatives including, but not limited to, conflict of interest, international shipping, export control training, FERPA training requirements, new international travel initiative, hiring foreign researchers, reporting foreign source agreements, and the new Compliance Matrix.
- **New Employee Experience (NEE)** - the Compliance Office presents a compliance training and orientation during each NEE event (held every two weeks).

- **Outreach** - The Office of Compliance regularly educated the university community on compliance requirements through articles in partner e-mails and Newsletters (such as the HR Newsletter), participation in HR liaison meetings, updates in the Operations Committee and Deans Committee monthly meetings and service on several Committees, Task Forces, and Work Groups.

Process Improvements to Training and Education Program

FIU Develop Landing Page – Sample course offerings



- Designed trainings customized to FIU using special software with connection to University resources, and quiz questions embedded in each policy attestation/training to improve comprehension.
- Completion rates at the final escalation level averaged 99.9% for regular employees (this represents an increase from 2018-2019 where there was an average completion rate of 83%, from 2019-2020 where there was an average completion rate of 98%, and from 2020-2021 where there was an average completion rate of 99% at the final escalation level).
 - 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.
 - Worked with Employee and Labor Relations to send out final escalation notices for all remaining 2021-2022 campaigns and to effectuate non-compliance memorandum in the individual personnel files which impacts the Performance

Excellence Process (PEP) compliance rating for the applicable year. Provided notice to the supervisors of the affected employees.

- Continued to work with the FIU Develop team to enhance and troubleshoot the learning management system based on campaign feedback and continuous improvement assessment of the platform.
- Communicated with Deans and Vice President's regarding their own compliance obligations to be recorded in the Executive Scorecard. Executive leadership maintained a completion rate of 100% for assigned trainings during the reporting period.
- Chief Compliance Officer (CCO) attended Dean's Advisory Committee and Operations Committee meetings to present the Executive Scorecard and to communicate expectations for leadership participation in the Escalation Process
- CCO submitted the Executive Scorecard to the University President.
- Developed and implemented a robust Training and Communications Plan with the Outside Activity/Conflict of Interest Workgroup related to updates to the policy and platform. Developed Frequently Asked Questions and other resources to assist the University community in understanding Outside Activity/Conflict of Interest Compliance obligations.
- Worked with FIU Develop to determine hosting status for trainings and policy attestations and determined 2022-2023 training modules to be hosted on the platform.
- Worked with the University Registrar and Information Systems to automate FERPA training for the Campus Solutions Platform on an annual basis. Developed new FERPA refresher training specific to the platform.

2021-2022 Athletics Compliance Rules Education

Inside Athletics

- **All Coaches Compliance Meeting:** Conducted bi-monthly meetings covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, and institutional policies and procedures, providing guest speakers when relevant
- **Head Coaches Meeting:** Along with the Executive Team, conducted monthly meetings with the head coaches to review policy changes and new NCAA legislation
- **All Athletics Staff Meeting:** Conducted bi-annual meetings 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):** Met with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc.
- **Athletic Training Room:** Met with training room staff each semester to review all rules that may impact sports medicine and student-athletes
- **Business Operations:** Met with staff each semester for all business specific legislation and assessed the effectiveness of the compliance related policies and procedures affecting Business Operations

- **Facilities/Equipment:** Met with staff each semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation
- **Game Management/Operations:** Met with staff each semester to discuss concerns regarding athletic prospects, student-athlete employees, and area-specific NCAA rules
- **Marketing/Media Relations:** Met 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:** Met 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:** Met 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:** Conducted bi-annual meetings with student-athletes. Leveraged Athletics Compliance "JumpForward" platform to send out tips, information, and guidelines on a regular and on-going basis throughout the year
- **Ticket Operations:** Met with staff at least once per semester to review all ticket operations rules
- **Executive Staff:** Met with executive staff monthly 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:** Met with the Office of Admissions monthly to discuss the status of the admission of scholarship and "preferred" walk-on student-athletes
- **Dining Services:** Met with Dining Services to discuss new meal plans, off-campus meal stipends, vacation period hours and missed meals for student-athletes
- **Financial Aid:** Met 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:** Met with the Office of Student Housing to exchange information regarding applicable rules and regulations
- **International Student Services:** Met with International Student Services to discuss supporting and resourcing international student-athletes and how to best educate international student-athletes regarding taxes and other fees
- **Registrar:** Met with the Office of the Registrar monthly to review "progress towards degree" legislation and proposals as well as continuous improvement to the certification process
- **One Stop:** Met with OneStop to discuss proper maintenance of student-athlete accounts

2021-2022 Health Affairs Compliance Training and Education

- **HIPAA Steering Committee:** During monthly meetings, presented agenda topics which ranged from policy and procedure development at the enterprise level and agency/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 Coordinators:** Director of Compliance and Privacy for Health Affairs identified and began meeting with the appointed HIPAA Privacy Coordinators separately from the full HIPAA Steering Committee to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Coordinators
- **HIPAA Hybrid Unit Module Training:** Director of Compliance and Privacy for Health Affairs completed the development of targeted training modules, in addition to current HIPAA Basics training, for each of the thirty-one FIU Privacy Rule Policies and Procedures. The modules are being produced with voice-overs and will be made available on-line for required completion commensurate with roles and responsibilities
- **COM Clinical Informatics Committee:** The Director of Compliance and Privacy for Health Affairs participated in the COM Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information

MEASUREMENT & MONITORING

Health Insurance Portability and Accountability Act (HIPAA) - University-wide HIPAA Assessment

- Worked in collaboration with the HIPAA Steering Committee and Dean of the College of Medicine to secure a contract with a patient privacy monitoring and auditing services platform (Monitoring Platform) and began implementation of the Monitoring Platform into the HIPAA hybrid units.
- The Monitoring Platform provides real-time Electronic Medical Records (EMR) access and keystroke reporting, thereby identifying suspected or known improper medical records access by workforce members and students within the FIU HIPAA Hybrid Designated Health Care Components and Student Health.
- The Monitoring Platform and resulting access reports will help significantly reduce the risk of privacy and/or security violations and breaches. In the event of an unlikely breach, the Auditing Tool and activity reports will allow for timely response necessary to eliminate or mitigate any potential harm to patients and/or FIU.

Compliance Calendar Monitoring

Home page of the Compliance Requirements Matrix My Requirements Status Dashboard for Owners



Days Until Due Date	Report Name	Due Date	Department/Unit	Status	Update Status
12 days overdue	Effective Period of Withholding Exemption Certificate	7/31/2021	Payroll-HR		
19 days until due	New Hire Report	8/31/2021	Payroll-HR		
89 days until due	National Collegiate Athletic Association (NCAA) Annual Certification/Test to Recruit Off-Campus (test must be completed before a coach can recruit off-campus)	10/20/2021	Athletics Director	Other	
185 days until due	NCAA Federal Graduation Rates	11/25/2021	Athletics		

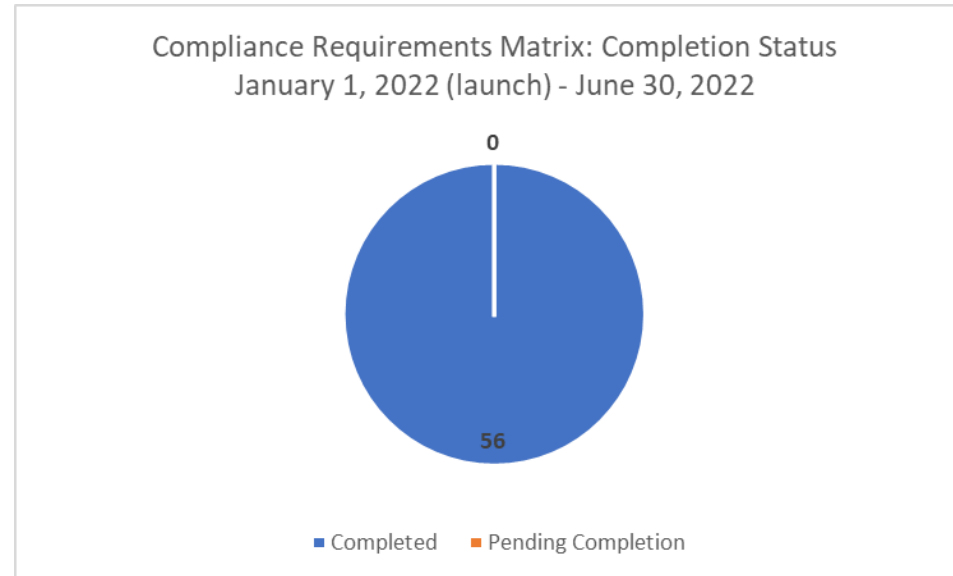
- Administered the Compliance monitoring calendar which includes reminders of deadlines for items requested of business partners throughout the campus by regulators and verification that required submissions were made.
- Worked with Information Technology to build an automated platform to support this Compliance monitoring function.
- Developed a training tutorial and conducted group trainings to facilitate the launch of the new platform.
- Launched the Compliance Requirements Matrix platform in January 2022 to automate and expand this process.
- The Compliance Requirements Matrix creates an auditable record of required State, Federal and BOG submissions, allows Compliance to escalate to leadership if a required submission is overdue, and provides a support and resource to our many community members with these responsibilities.
- Engaged with business partners through the Compliance Requirements Matrix to educate them regarding Federal, State and BOG reporting requirements, provide relevant links and resources, issue reminders of filing deadlines and verify completion of the following compliance items within the full Plan Year (*see also, fuller description of filing requirements in meeting materials*):
 - Federal Tax and FICA Tax Remittance
 - Construction Cost Update
 - Space Need Methodology
 - NCAA Membership Financial Report
 - Controlled Substances Act Annual 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
- Fringe Benefits Reporting (Form 941)
- Student Loan Interest - Federal Grant and Loan Programs (Form 1098-E)
- Internal Revenue Code (IRC) - 403(b) Universal Availability Notice
- Tuition Payment Credit Reporting Requirements (Form 1098-T)
- Form 1099-MISC -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 & 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
- 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
- Continuing Disclosure Obligation - Securities and Exchange Commission
- CITF Increases, Increases to Certain Existing Fees and New Fees
- Affirmative Action Plan (AAP)
- National Collegiate Athletic Association (NCAA) Legislative Review Institution Vote
- Annual IPEDS Finance, Fall Enrollment and Graduation Rates Report
- Outside Activity/Conflict of Interest Reporting (Staff & Faculty)
- PHS Annual Report on Possible Research Misconduct
- Student Financial Aid Compliance Report
- Teacher Education Program Accountability Reporting
- Summer Tuition and Fee Information
- Office of Federal Affairs Federal Lobbying Disclosure Reports

- Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
- Occupational Safety and Health Act of 1970 (OSHA) Report
- NCAA Division I Concussion Safety Protocol
- National Collegiate Athletic Association (NCAA) Annual Certification/Test to Recruit Off-Campus (test must be completed before a coach can recruit off-campus)
- 2022 Accountability Plan
- Internal Revenue Code (IRC) Unrelated Business Income Tax (UBIT) Report (Form 990T / Form 8868)
- NCAA Board of Governors Policy on Campus Sexual Violence Annual Attestation
- 3rd Q: Shared Initiatives University Savings Report
- Fixed Capital Outlay Appropriations - Proposed CITF Projects
- Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
- NCAA Federal Graduation Rates
- Institutional Animal Care and Use Report
- NCAA Graduation Success Rate
- Helios First Generation - Annual Report
- UBOT Approval of Preliminary Operating Budget
- Johnson Scholarship: 2022-23 Applicants
- Review of Financial Internal Controls - University Support Organizations
- Student Right to Know Act Publication Requirement
- Florida Commission on Ethics Financial Disclosure
- Compliance Annual Work Plan Submittal to BOG
- Legal Requirements Relating to Social Security Number (SSN)
- Federal Tax and FICA Tax Remittance
- Student Right to Know Act Publication Requirement
- Student Right to Know Act Publication Requirement
- Voter Registration Provision in Higher Education Amendments of 1998
- Florida Bar Membership Dues
- Tuition and Fee Information
- 2022-23 Legislative Budget Request (LBR) Instructions for Fixed Capital Outlay
- Institutional Biosafety Committee (IBC)
- Southern Association of Colleges and Schools (SACS) Accreditation Financial Profile and Indicators
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- NCAA Sports Sponsorship Demographics Report
- Board Regulation Review (6.0105)

- Internal Revenue Code (IRC) Employer's Quarterly Federal Tax Return (Form 941)
- Patient Protection and Affordable Care Act Requirements
- Student Exchange and Visitor Information System (SEVIS)
- Southern Association of Colleges and Schools (SACS) Accreditation Annual Dues
- Foreign Source Reporting
- Student Assistance Fund (formerly the Special Assistance Fund and Student-Athlete Opportunity Fund) Report
- 4TH Q: Shared Initiatives University Savings Report
- NCAA Report of Uses for Revenue Distributions
- Student & Employee Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention Annual Notification
- NCAA Membership Dues
- Higher Education Opportunity Act of 2008 Program Participation Agreement
- Statement of Financial Interests
- Year-End Financial Reporting Instructions – Universities and Component Units
- Political Activity and Political Participation University-Wide Communication
- 2022 Schedule of Expenditures of Federal Awards (SEFA) Submission
- Annual Benefits Open Enrollment
- Constitution Day
- Fall Johnson Enrollment Verification
- Annual Equity Report
- Compliance Annual Report Submittal to BOG
- Higher Education Act: Federal Supplemental Educational Opportunity Grant Program
- Institutes & Centers Annual Report & Updates
- Federal Contractor Veterans Employment Report (VETS-100) (VETS 4212)
- Institutional Conflict of Interest Communication
- Campus Security Act Report
- Students, Employees, and the US Department of Education Annual Fire Safety Report
- Limited Access Monitoring Report
- Annual Textbook and Instructional Materials Affordability Report
- Office of Federal Affairs Federal Lobbying Disclosure Reports
- Above-ground Storage Tank (AST) Report of Financial Responsibility Certification
- Increases to Fees and New Fees Under Consideration
- Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120)
- SUS GAAP Financials (for State of Florida Auditor General)
- Alcoholic Beverages Regulation University Wide Communication

- Export Control International Shipment Annual Attestation Agreement for Certain Bulk or Recurring Shipments
- Higher Education Act: Perkins Loans
- 1st Q: Shared Initiatives University Savings Report
- Institutional Animal Care and Use Report
- NCAA - EADA Report - The Report on Athletic Program Participation Rates and Financial Support Data
- Employees Tuition Payment Credit Report
- Federal Student Aid Audit



ENFORCE AND PROMOTE STANDARDS THROUGH APPROPRIATE INCENTIVES AND DISCIPLINARY MEASURES

Process Improvements to Enforcing and Promoting Standards

- Worked with Employee and Labor Relations (ELR) to ensure consequences for employees who fail to complete required compliance tasks.
- Leveraged Human Resources Liaisons in the Escalation Protocol to communicate consequences of failure to complete required compliance tasks.
- Informed supervisors of employees who have not completed compliance tasks for inclusion in the Performance Excellence Process (PEP).

- After identifying decentralization as a risk factor for untimely response to requests for medical records, the Director of Compliance for Health Affairs worked with the OGC and the Dean of the Medical School to hire a Medical Records Manager to assist with consistently meeting HIPAA and Florida State statutory requirements.
 - Worked collaboratively to consolidate the three HWCOM Medical Records Sections into a single dedicated location under the supervision and coordination of the Associate Director of Health Information Management.
 - Centralization will result in significant and measurable improvement in the timely response to access and disclosure of medical records to patients, representatives, and others via legal processes such as subpoenas and court orders.

Compliance Liaison, Policy Committee and Executive Scorecards

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

RESPOND PROMPTLY TO DETECTED PROBLEMS AND UNDERTAKE CORRECTIVE ACTION

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

- Continued administration of the FIU Ethical Panther Hotline to include review and tracking of all open reports, including 86 new reports (compared to 28 in FY 2020-2021), data compilation, trend review, and reporting.
- Coordinated the triage of reports by the Hotline Reports Review Committee ("Committee"), consisting of the CCO, 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.
- Updated hotline FAQ, including those related to alternate reporting methods.

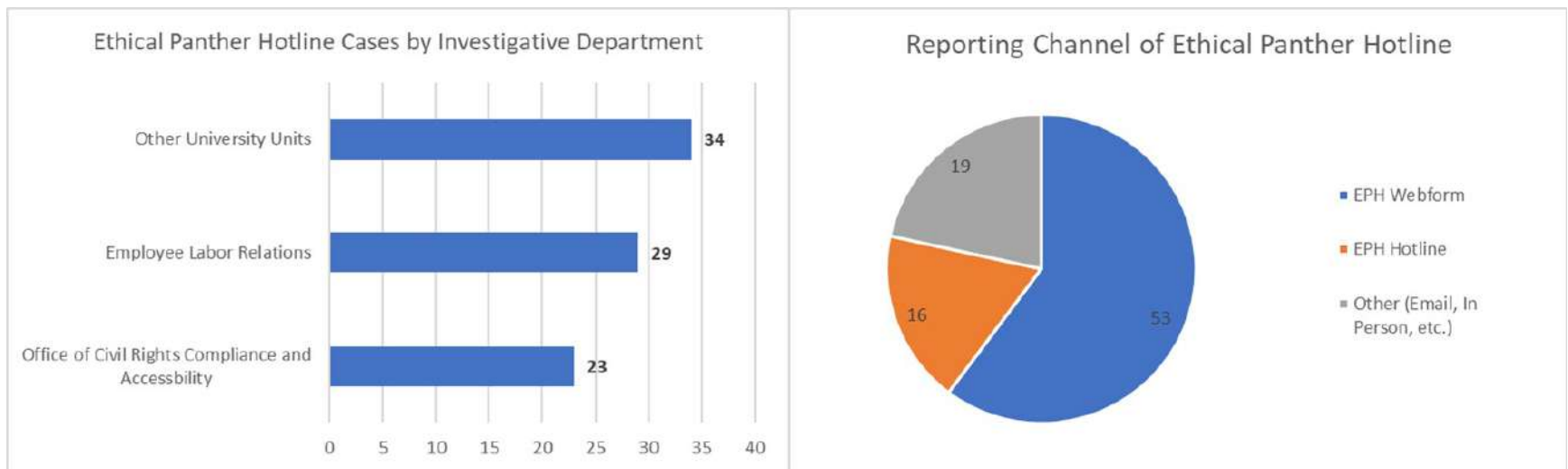
Ethical Panther Hotline

Visit <https://fiu.i-sight.com/portal>
or by calling 1-888-520-0570



Please note: This is not a 911 service. If you are concerned about an immediate threat to property, or need to report a criminal activity in progress, please contact FIU Police at 305-348-5911(MMC) or 305-919-5911(BBC) or dial 911.

- Responded 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, including usage of the EPH Case Resolution Form to document resolution by external units who do not have access to the case management system.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library, the new FIU Report a Concern Website, and in various communications.
- Developed dashboard reports within the iSight case management system to assist with reporting, analysis, and trend aggregation of submissions.
- Incorporated access to the case management system to the Office of the Registrar to provide a centralized system repository of all FERPA reported violations for the University.



Ethical Panther Hotline and Case Management System

- Developed reports to track, measure, determine trends, and assist with oversight responsibilities related to the Ethical Panther Hotline System.
 - Weekly Ethical Panther Hotline Cases Summary Report (all cases)
 - Ethical Panther Hotline Cases – Open & Closed Totals
 - Ethical Panther Hotline Cases by Investigative Department
 - Ethical Panther Hotline Cases by Investigative Department - Open & Closed Totals
 - Reporting Channels of Ethical Panther Hotline Cases

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.
- Met with FERPA Committee to investigate and recommend corrective action (if appropriate) for all reported FERPA violations.
- Worked with Senior Associate Athletic Director of University Compliance to support compliance with all NCAA regulatory obligations.
- Worked with Director of Health Affairs Compliance to support compliance with all HIPAA regulatory obligations and respond to reports of breaches.
- Worked with the office of Civil Rights Compliance and Accessibility to develop a dedicated FIU reporting web to guide the University Community in sharing important information with university offices tasked with addressing and responding to student concerns, student and academic misconduct, discrimination, harassment, sexual harassment, and sexual misconduct in the FIU community.

RISK ASSESSMENT

Educate Risk Owners Regarding Risk Management Principle

- 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 OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.

Benchmarking Activities and Trends

Various compliance-enforcing agencies expect organizations to have “adequate” compliance programs. A common method used to determine whether a compliance program is adequate is to compare the organization’s program with the compliance efforts of other organizations of similar type, size, and structure. Notwithstanding, it is understood that effective compliance programs address the organization’s particular risk structure and so internal trend tracking is an important tool to track both emerging risk and growth.

During the 2021-2022 Plan Year, the Compliance team completed the five-year full compliance program review, as required by the Florida Board of Governors Regulation 4.003, through a third-party Compliance Assessment vendor. The program review enabled us to: 1) identify how our program aligns with the hallmarks of an effective compliance program outlined by the Federal Sentencing Guidelines, and international regulations; 2) benchmark our program using data from the World's Most Ethical Companies; and 3) determine where our program is in line with leading practices—and where gaps may exist. This full program review process provided us with a practical and actionable roadmap to help prioritize program initiatives, effectively allocate current resources, and plan for future investment of resources.

The Assessment Methodology Maturity Scale and Assessment Summary Scorecard illustrate the maturity of each of seven elements of FIU's Compliance program as determined by the Assessor:

Assessment Methodology

The scorecard provides a summary maturity classification for each element assessed. Below are the five maturity tiers used to describe each element of the program, its color classification for visual reference, and a description of how to interpret each tier.

Maturity Scale	Maturity Scale Description
5 <i>Highest Maturity</i>	Very Strong; Best-in-class program/components. Leading or mature practice that organizations should aspire to implement.
4	Solid; Trending Very Strong; Components are trending very strong in many facets with some opportunities for enhancement.
3	Solid; Generally consistent with industry practices, yet several opportunities exist to improve or enhance this area.
2	Needs Attention, Trending Solid; A component may be consistent with industry practices, but other components lack efficiency, efficacy or are undeveloped.
1 <i>Lowest Maturity</i>	Needs Attention; A component is nascent or does not exist, requiring significant and immediate updating.

Assessment Summary Scorecard

Assessment Category	Maturity Scale	Key Drivers
Program Structure and Resources	5	<ul style="list-style-type: none"> • Monitor and evaluate resource needs – update BoT as appropriate • Formalize performance review input from Audit and Compliance Committee • Solid access with BoT and functions • Excellent use of committees and resources to improve program
Written Standards	4	<ul style="list-style-type: none"> • Publish and publicize new Code of Conduct when finalized • Policy construction, review, publication process is strong – evaluate tone • Consider adopting supplier guidance – supplemental to existing state guidance
Measuring Ethical Culture	5	<ul style="list-style-type: none"> • Consider targeted pulse surveys, focus groups, and interviews with staff • Encourage people managers to have regular conversations with their direct reports on compliance/ethics topics throughout the year
Training and Communications	3	<ul style="list-style-type: none"> • Create a multi-year communications plan to better coordinate and target communications • Create targeted communications in collaboration with other functions to discuss ethics concepts, increase resource awareness. • Make supervisor training mandatory • Training efforts appear strong – continue to monitor and innovate
Monitoring and Detection	4	<ul style="list-style-type: none"> • Implement gift and entertainment tracking tool to replace manual tracking • Consider asking for more targeted risk evaluation section based on trends from evaluations, hotline, staff interviews/focus groups • Good use of information from comparison to other university programs
Enforcement and Discipline	4	<ul style="list-style-type: none"> • Encourage root cause analysis on all investigations which pass through the tracking tool • Monitor case resolution times to see where additional investigative resourcing needed • Ask targeted post-investigation questions of reporters and significant witnesses to evaluate trust in system, effectiveness of process
Overall	4	<ul style="list-style-type: none"> • Excellent operational documentation of program elements • Staff competencies strategically employed given limited resources • Continue to monitor program elements; improve training and communications

Ethical Panther Hotline Oversight and Reporting Trends

As public employees of the State of Florida, we seek to provide assurance to our University community members and the State of Florida at large, that our conduct is in accordance with high ethical standards and compliance with applicable laws, regulations, and policies. An effective reporting system can be our most useful tool in reducing losses due to fraud and abuse. The Ethical Panther Hotline at Florida International University is an option for making a confidential report to identify or raise any compliance or misconduct concerns by using either an internet based webform or a telephone option. Reports received by the Compliance office via alternate channels (e.g., e-mail, visit to the office) are entered into the case management system via proxy to accurately track total reporting.

- The Office of University Compliance & Integrity provided administration and oversight of the Ethical Panther Hotline to include review and tracking of all reports submitted.
- Reviewed and tracked 94 total reports through the Ethical Panther Hotline alleging some type of concern of misconduct (received eighty-six (86) new reports during 2021-22 fiscal year).
- Upon receipt of each report, the Office of University Compliance & Integrity responded to the reporter to confirm that the report had been received, was being reviewed, and to point the reporter to additional support and resources that may be relevant given the specific nature of the report where the reporter's identity and contact information was received.
- The Office of University Compliance & Integrity coordinated the triage of reports by the Hotline Reports Review Committee ("Committee") consisting of the Chief Compliance Officer, the Vice President for Human Resources, and the Chief Audit Executive. The Committee reviewed all reports to determine the University's immediate and initial response and also to determine what other University personnel, if any, must be involved in the investigation and the ultimate resolution of each report. Relevant information was only shared with other University personnel if it was necessary to investigate or resolve a matter. When appropriate, reports were referred to a compliance partner or University Internal Audit for review or investigation.
- The Committee is committed to safeguarding the confidentiality of individuals who submit reports whenever possible and, when applicable, to assigning Whistleblower status and protections to those reporters who may meet that legal definition (via the Chief Audit Executive).
- Of the 86 new reports received during FY2021-22, 16 reporters chose to use the call center, 53 reporters used the web form, and 19 reports were filed "by proxy" (reported via an alternate means and entered by a Compliance professional). The vast majority of Community members using the Ethical Panther Hotline continue to report anonymously. Forty-eight (48) of these cases were investigated and closed and 38 remain in review.
- The Office of University Compliance & Integrity continued to provide recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.

**OFFICE OF INTERNAL AUDIT
ANNUAL REPORT 2021-2022**





Office of Internal Audit

FLORIDA INTERNATIONAL UNIVERSITY

Date: August 30, 2022

To: Members of the Board of Trustees of Florida International University
Dr. Kenneth A. Jessell, Interim University President

From: Trevor L. Williams, Chief Audit Executive

A blue ink signature of Trevor L. Williams, written in a cursive style.

Subject: Annual Report for FY 2021-2022

In compliance with Florida Board of Governors Regulation 4.002, the FIU Office of Internal Audit has prepared this annual report to summarize the Office's activities for the 2021-2022 fiscal year. Board of Governors Regulation 4.002(8) states that: "By September 30th of each year, the chief audit executive shall prepare a report summarizing the activities of the office for the preceding fiscal year." In addition, Board of Governors Regulation 4.002(6)(d) states that: "The chief audit executive shall develop audit plans based on the results of periodic risk assessments. The plans shall be submitted to the board of trustees for approval." On June 16, 2022, the Board of Trustees' Audit and Compliance Committee reviewed and approved the FIU Office of Internal Audit FY 2022-2023 Internal Audit Plan included herein.

The activities of the Office of Internal Audit and the related reports published during the 2021-2022 fiscal year continued to promote effective controls, operational effectiveness, and opportunities to more efficiently and cost-effectively deliver education and other beneficial services to the students at our University. We have done this with our focus on identifying risks to the University's operations and recommending mitigation controls. In order to serve the University well in this capacity, the Office has made a concerted effort to maintain a stable workforce and to ensure that audit staff continuously enhance their competencies through relevant professional development.

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

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTION	1
ORGANIZATION	2
STAFF PROFESSIONAL DEVELOPMENT	3
ANALYSIS OF RESOURCE ALLOCATION.....	4
AUDIT ACTIVITY	5
INVESTIGATION ACTIVITY	14
CONSULTING ACTIVITY	14
AUDIT FOLLOW-UP ACTIVITY	15
RISK MANAGEMENT	16
QUALITY ASSURANCE AND IMPROVEMENT PROGRAM	
REVIEW (QAIP)	16
OTHER ACTIVITIES.....	17
AUDIT PLAN	18
RISK-BASED FIVE-YEAR AUDIT PLAN.....	22

INTRODUCTION

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

Vision:

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

Mission:

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

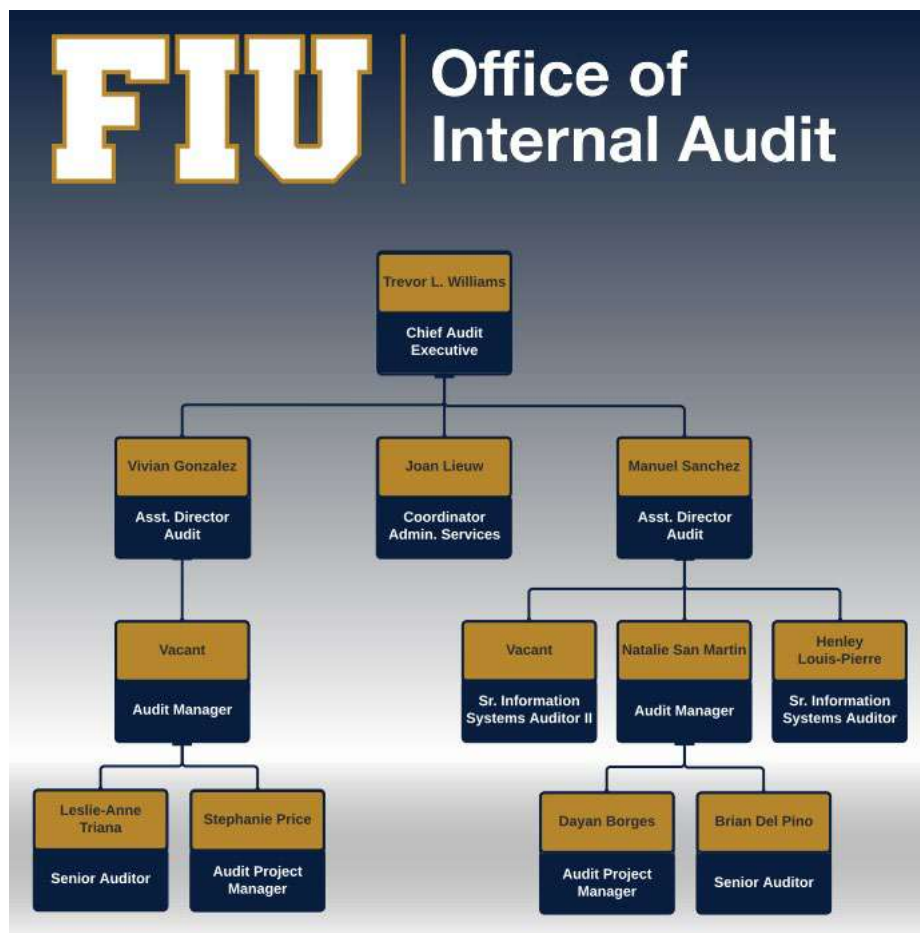
Recognizing the need for independence, the Chief Audit Executive (CAE) has direct reporting responsibility to the University's Board of Trustees' Audit and Compliance Committee. In addition, the audit staff has unrestricted access to all persons, records, systems, and facilities of the University. Our Office continues to benefit from this independence as we have not encountered any threats to our independence that may impair our ability to function in a manner consistent with our vision.



To accomplish our work, we prepare a risk-based annual audit plan that is reviewed and approved by the Audit and Compliance Committee. We perform our audit work in accordance with the *International Standards for the Professional Practice of Internal Auditing* adopted by The Institute of Internal Auditors (IIA).

ORGANIZATION

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



Our Office currently has two vacancies—an Audit Manager position and a Senior Information Systems Auditor II position. Recruitment efforts to fill these vacancies are ongoing.

STAFF PROFESSIONAL DEVELOPMENT

Our internal auditors must be attuned to current practices in internal auditing and must possess the knowledge, technical skills, and other competencies needed to perform their individual responsibilities and to respond to our University clients' needs. Accordingly, we have a mandatory continuing professional development program. The entire audit staff individually receives a sufficient number of approved training hours to comply with the requirements of their professional certification and/or license.

Professional Development

The Office is committed to maintaining a competent, professional staff. To that end, the audit staff continues to take advantage of available professional development opportunities through the various modalities permitted under the circumstances. Collectively, the OIA staff members completed 470 hours of professional development that are related to maintaining their professional competence.

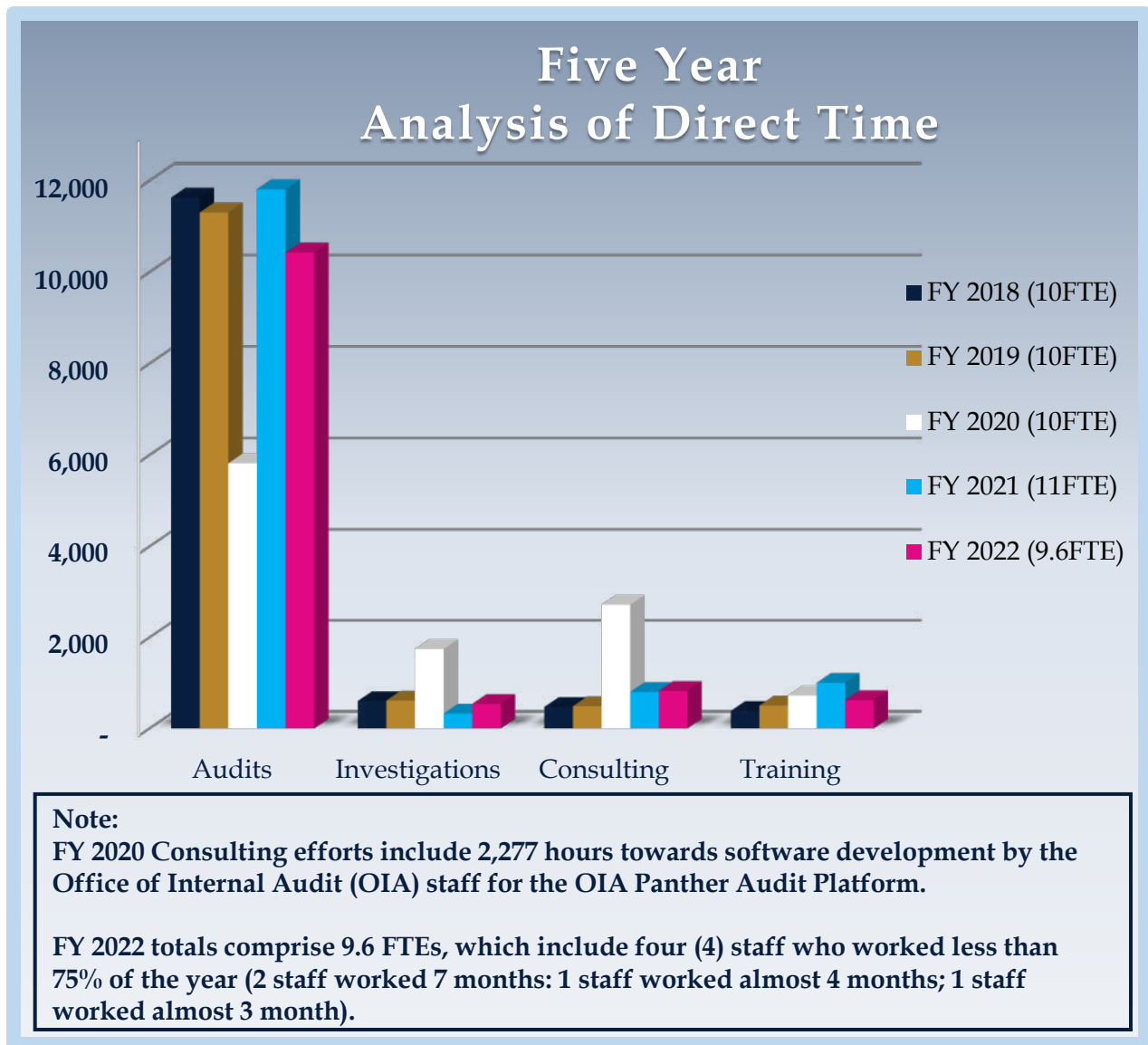
Professional Association

With the aim of having representation in professional organizations that are relevant to our professional discipline, during the year, we also maintained group and individual affiliations with the following professional organizations:

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

ANALYSIS OF RESOURCE ALLOCATION

The following graph reflects how the OIA's direct staff time was spent during the past five fiscal years:



As depicted, our workload is often difficult to predict from year to year as investigations and other unplanned work affect our progress towards completion of all the planned audit projects. Nonetheless, our focus remains on completing the approved audit plan.

AUDIT ACTIVITY

Audit of Laboratory Safety

We completed this audit to assess the University's compliance with applicable laboratory standards, regulations, and best practices, as well as risk mitigation practices in place over lab safety for the period July 1, 2019, through May 31, 2021.

In summary, the audit concluded that the University has established robust policies and procedures and effective governance and oversight practices to enforce regulatory compliance over lab safety. However, the audit also identified gaps in the operations of laboratories—some having a more direct impact on safety, others being operational in nature—that needed to be addressed. Specifically, the following were the conditions we observed and the actions we recommended to strengthen internal controls and processes over lab safety:

- *The process the University's Department of Environmental Health and Safety (EH&S) has for identifying and inventorying covered labs and for managing and monitoring their lab safety inspection efforts is inefficient. EH&S should consider implementing an efficient process to improve management of lab safety inspections.*
- *Lab personnel refresher training completion rate is suboptimal. Ensure lab personnel are current with all required safety training.*
- *Delays in the notification and correction of lab deficiencies were noted. Timely report and resolve identified deficiencies.*
- *Inconsistent use of the chemical inventory system (EHS Assistant) was noted. EH&S should address this issue by ensuring implementation of its new system.*
- *Controlled substances were improperly purchased with departmental credit cards. Ensure controlled substances and other hazardous materials are purchased in accordance with University policies.*
- *Delays in approving payments for hazardous waste expenses were noted. Improve EH&S's internal process to facilitate timely submission of invoices for payment.*
- *Upon termination, certain former lab employees' electronic access to lab spaces was not deactivated and physical keys were not returned. Implement a process to review the access of terminated lab employees and timely remove their access to labs—electronic and keyed—once no longer required.*

Audit of Healthcare Affiliated Agreements for Student Placement/Rotation



The University has agreements with affiliated healthcare facilities that are vital in providing students with the clinical experience necessary to prepare them for their future careers in healthcare. This audit reviewed contracts with these facilities to ensure compliance with the University requirements and to ensure processes were appropriate for assigning students of the Herbert Wertheim College of Medicine (HWCOM) and the

Nicole Wertheim College of Nursing and Health Sciences (NWCNHS) to contracted facilities.

In summary, the audit concluded that HWCOM and NWCNHS have appropriate internal controls for some areas of their operations for managing affiliated agreements. The Colleges have established processes for the execution of affiliated agreements and student placement in those facilities. Combined, the Colleges have almost 1,200 active affiliated agreements, of which, they utilized approximately 55 percent (632) during the period audited. HWCOM contract utilization rate was 80 percent and NWCNHS had a rate of 49 percent. Additionally, HWCOM appeared to have good controls over the timely and accurate payment for the services provided through the affiliated agreements. NWCNHS agreements were not fee-for-service agreements.

Based on the limited testing we performed, students appeared to be satisfied with the program experience. Of note, HWCOM students who voluntarily completed the Association of American Medical Colleges confidential survey offered at the end of their program returned an average overall satisfaction rating of 89.6 percent over the five-year period between 2017 and 2021, with annual ratings ranging from 83.1 percent to 97 percent

Notwithstanding the foregoing, we identified the following gaps in the formation and management of the agreements and student placement prerequisites and actions management should take to strengthen internal controls and processes.

HWCNHS:

- Some agreements were auto-renewed without contract negotiations. Review all contracts that are auto renewed and transition them to contracts with a set term.*
- Reference to insurance coverage and an indemnification clause were not incorporated in some agreements. Update the affiliated agreements to include insurance coverage and an indemnification clause.*
- Support for completion of prerequisite requirements were not always maintained. Ensure appropriate supporting documentation of students' completion of prerequisite requirements are maintained.*
- Affiliated agreements and information pertaining to student placement and rotation were managed through various systems and processes that promote inefficiencies. A universal contract management system could achieve needed efficiencies.*
- The Outside Activity/Conflict of Interest Form was not always completed or approved, as required. Ensure all employees complete the Form as required annually and make certain the forms are reviewed and approved by the employees' supervisors.*

HWCNHS:

- Students were placed in a facility with an expired agreement. Execute an addendum to expiring contracts for continuance while the new contract is being negotiated.*
- Employee's access was not removed from the Volunteer & Employee Criminal History System (VECHS) account provided by the Florida Department of Law Enforcement (FDLE) when their duties no longer required access. In addition, no current employees had access to the System. Ensure access to the VECHS program is monitored and updated.*
- Employees were sharing user credentials to access the VECHS program. Reinforce the*

Audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity 2021

We performed this audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity for the period September 1, 2020, to August 31, 2021, pursuant to the requirement of Florida Statutes 1001.706(5)(e). The objective of the audit was to determine whether the processes established by the University ensured the completeness, accuracy, and timeliness of data submissions to the State University System of Florida Board of Governors (BOG) that support the Performance Based Funding and Emerging Preeminent Metrics. For fiscal year 2021-2022, FIU ranked number one and received \$67.5 million of the \$560 million distributed by the Florida Legislature and Governor.

In summary, the audit concluded that the University continues to have good process controls for maintaining and reporting performance metrics data. In our opinion, the system, in all material respects, continues to function in a reliable manner. Nevertheless, although having no adverse impact on the calculation of the metrics tested, we identified the following opportunities for process improvements around information technology and general controls and actions for strengthening said controls:

- *A review of access controls was done based on a specific list of employees instead of based on critical roles. Perform a review of access controls based on critical roles in PantherSoft.*
- *The BOG mapping document had not been reviewed since 2014 and several auditable fields were not enabled. Review the PantherSoft to BOG Mapping of Elements document to determine completeness and ensure all auditable fields are enabled.*
- *Upon termination or transfer, some former employees' access was not disabled or deactivated in the PAWS system. Create a formal process for disabling accounts once no longer required and routinely verify access.*
- *The (Analysis and Information Management) AIM-BOG Business Process Manual does not contain guidance to staff related to preeminent metrics. Update the Manual to include policies and procedures related to preeminent metrics.*

Audit of Information Technology Controls Over Procurement Services

We completed this audit of Information Technology Controls Over Procurement Services for the period July 1, 2020, through June 30, 2021, and an assessment of current practices through November 2021. Our aim was to determine whether established IT controls and procedures over identity access management, least privilege access, segregation of duties, audit logs, change management, and business continuity and disaster recovery plans for the purchase of goods and services through the University Procurement systems were adequate, effective, and being adhered to.



Overall, our audit found that procedures and controls in place to ensure compliance with the University's procurement systems were generally adequate, effective, and being adhered to. However, we identified the following observations and recommended actions to strengthen general IT controls associated with certain requisition and purchase order processing activities:

- *Upon termination, some former employees' accounts were not disabled or deactivated in the Jaggaer procurement system. Create a formal process for disabling accounts once no longer required and routinely verify access.*
- *Inconsistent creation of users to access the Jaggaer procurement system was noted. Refraining from creating generic accounts is a leading practice for security controls and should be implemented.*
- *Training accounts were noted in Jaggaer procurement system's production environment. Review and reduce access privileges in the production environment to appropriately mitigate least privileged and segregation of duties risks.*
- *Systematically, there was incompatibility in the roles in PantherSoft to enforce segregation of duties between the requester, approver of the requisition, and the receiver of goods and services. Re-evaluate the existing purchasing flow in the system to resolve this noted weakness.*
- *Document and maintain an internal Procurement Services Business Continuity Plan and Disaster Recovery Plan.*

Audit of Conflict of Interest and Related Party Transactions

We completed this audit to assess the effectiveness of University faculty, staff, and administrator's reporting of potential and actual conflicts of interest and related party transactions during the period July 1, 2020, through June 30, 2021, which overlapped the launching of a new Outside Activity/Conflict of Interest reporting process and portal in December 2020. The audit also reviewed the current practices through February 1, 2022.

The audit found 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 percent of 5,784 employees who were subject to report, timely submitted Outside Activity/Conflict of Interest Forms. Despite this high rate of reporting, the audit identified areas for enhancement to the Outside Activity/Conflict of Interest disclosure process that could increase its effectiveness. Some examples of how controls could be strengthened include:

- *Contacting employees who did not disclose identified outside activities or potential conflicts of interest to request that they disclose and to understand their failure to disclose and use the lessons learned to develop training materials and enhancements to the Outside Activity/Conflict of Interest Form questions.*
- *Evaluating the individual cases of employees who engaged in outside activities either prior to the activities being approved by the University or after the activities were denied, and determine the appropriate steps to take for these employees.*
- *Establishing a mechanism to ensure that in the future, employees engaged in research must answer the Significant Financial Interests questions on the Outside Activity/Conflict of Interest Form.*
- *Implementing mechanisms to detect related party transactions involving University employees and to ask all suppliers during onboarding if such potential conflicts exist with University employees or members of the various boards.*
- *Expanding the scenarios on the Outside Activity/Conflict of Interest Form to enable better identification of the various conflicts that may arise.*
- *Amending the University Policy to mirror current practices of who is required to disclose.*
- *Ensuring that the list of employees required to submit financial disclosures to the Commission on Ethics is complete and independently reviewed in the future.*
- *Expanding the Florida International University Board of Trustees Conflict-of-Interest Policy to explicitly address the prohibited activities for trustees noted in section 11.045, Florida Statute.*

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

We performed this agreed-upon procedures engagement at the request of the University's Office of Research and Economic Development. The engagement entailed applying specified detailed procedures agreed to as being appropriate for us to independently verify the cost claimed by the University under the Grant Agreement as reported in the Final Financial Report. We reported our factual findings with regards to said Final Financial Report to the Education, Audiovisual and Culture Executive Agency.

Audit of FERPA Compliance

We completed this audit to determine the extent of the University's compliance with in-scope requirements of the Family Educational Rights and Privacy Act (FERPA) for the period August 1, 2020, through July 31, 2021. Additionally, we assessed the current practices through March 2022 for consistency of compliant practices.

The audit found no repeated or systemic instances of FERPA non-compliance. However, we identified process improvements that could enhance the University's general compliance with the FERPA regulation and offered the following recommendations:

- *Properly identify all employees required to take FERPA training, annually, and implement an automated feature in the system to ensure that all employees complete FERPA training prior to obtaining access to student data.*
- *Ensure supervisor's approval is obtained prior to granting access to a student record role in Campus Solutions.*
- *Ensure all impacted parties are notified once a FERPA violation is confirmed, and ensure privacy related communications sent to such students include links to the FERPA website, Regulation FIU-108, Access to Student Education Records, and/or other applicable contact information.*
- *Consistently maintain and update a log of FERPA requests and potential violations to document actions taken and resolution of identified issues.*

Audit of Admissions Policy Compliance

We completed this audit of Admissions Policy Compliance for the Summer 2020 through Spring 2021 terms for undergraduate students classified as First-Time-In-College.

Overall, our audit concluded that the University Admissions Operations generally has adequate procedures and controls in place to ensure compliance with University policies and procedures, and state laws, rules, and BOG regulations, although instances of non-compliance were noted. Opportunities for process improvements were noted for the application and review process and Information Technology (IT) access controls. The audit resulted in nine recommendations, which management began implementing immediately. Some examples of how controls could be strengthened include:

- *Formalizing the process for establishing the effective implementation date for Admit Grids, taking into account the time frame required for IT staff to develop and test, to ensure seamless implementation and consistent application. Thus, students will less likely be admitted with GPA and test scores that are below the University's minimum requirements, as was discovered during the audit.*
- *Including all relevant notes and documentation, in PantherSoft and ImageNow, to support the decision to admit a student who does not meet the minimum requirements set by the University and is admitted through an alternate admission protocol, such as a holistic review or Appeals Committee review. This will improve transparency in the admissions process.*
- *Ensuring that if a student's final transcript is not received, then the existing hold should remain in place until the student provides the documentation to be compliant with the BOG's requirements.*
- *Developing a quality control process to review manual entries and override changes to EDI data for accuracy and/or proper documentation of rationale and support for the change. This should eliminate or reduce the instances of student grades input errors noted during the audit.*
- *Designing a student role within the Admissions pages of Campus Solutions that would limit student-employee access. This will reduce the risk of student-employees having improper access to the admissions management system.*

Audit of Admissions Operations' Internal Controls Over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16

At the request of the University's Enrollment Management Services, we completed this audit to assess Admissions Operations' internal controls for protecting personal data pursuant to Florida Department of Highway Safety and Motor Vehicles Contract Number HSMV-0910-16 ("Memorandum of Understanding"). Through this agreement, Admissions Operations is provided access to data in the Department of Highway Safety and Motor Vehicles' Driver and Vehicle Information Database (DAVID). Admissions Operations uses the data obtained from the database to verify student information submitted for initial residency classification for tuition purposes. The audit covered the period January 1, 2021, to March 31, 2022.

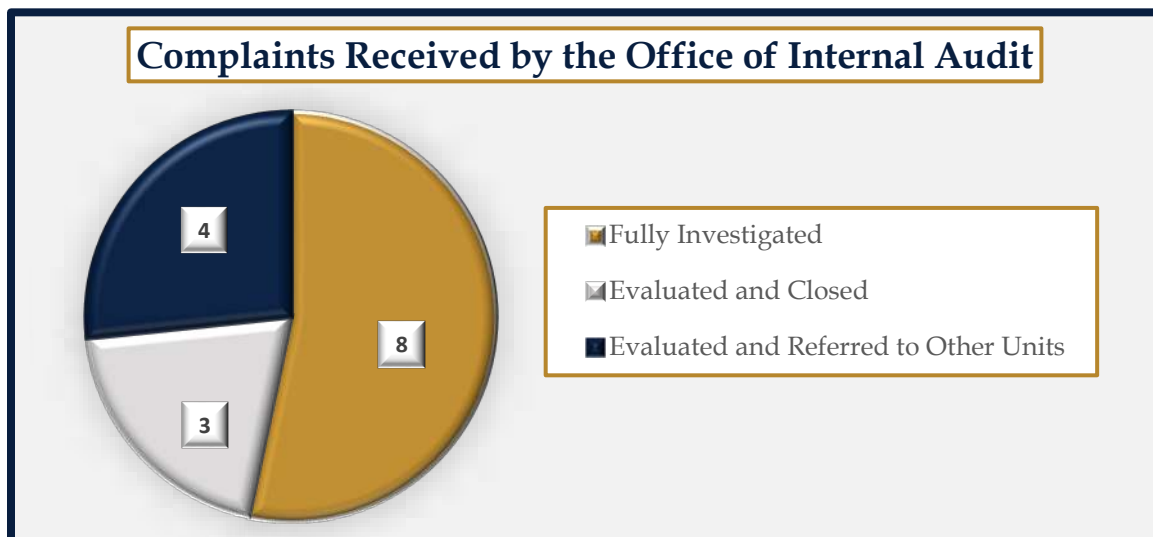
The audit concluded that based upon the procedures performed and the results obtained, the internal controls over personal data accessed by Admissions Operations through DAVID are adequate to protect the data from unauthorized access, distribution, use, modification, or disclosure and are in compliance with the Memorandum of Understanding. In addition, to the extent we found any deficiencies or issues during the audit, any and all such deficiencies or issues would have been reported and corrected by Admissions Operations, and measures would have been enacted to prevent recurrence, as required by the Memorandum of Understanding. We found no such deficiencies or issues.



INVESTIGATION ACTIVITY

One of the responsibilities of the OIA is to investigate allegations of fraud, waste, abuse, wrongdoing, financial mismanagement, and any whistle-blower complaints. Accordingly, from time to time, our Office receives and reviews complaints from various sources: The Chief Inspector General, the Board of Governor's Inspector General, the FIU hotline, University departments, Human Resources, and directly from a complainant.

During FY 2021-2022, our Office received 15 such complaints, and we took the actions depicted in the figure below. We evaluated all complaints received to determine if they are credible and should either be fully investigated by us or referred to an appropriate University staff for follow-up. Generally, complaints we determined not to be credible or meeting certain additional criteria were closed to investigation by our Office.



BOG regulation requires that an appropriately redacted final investigative report shall be submitted to the appropriate action officials, board of trustees, and the Board of Governors if, in the CAE's judgment, the allegations are determined to be significant and credible.

CONSULTING ACTIVITY

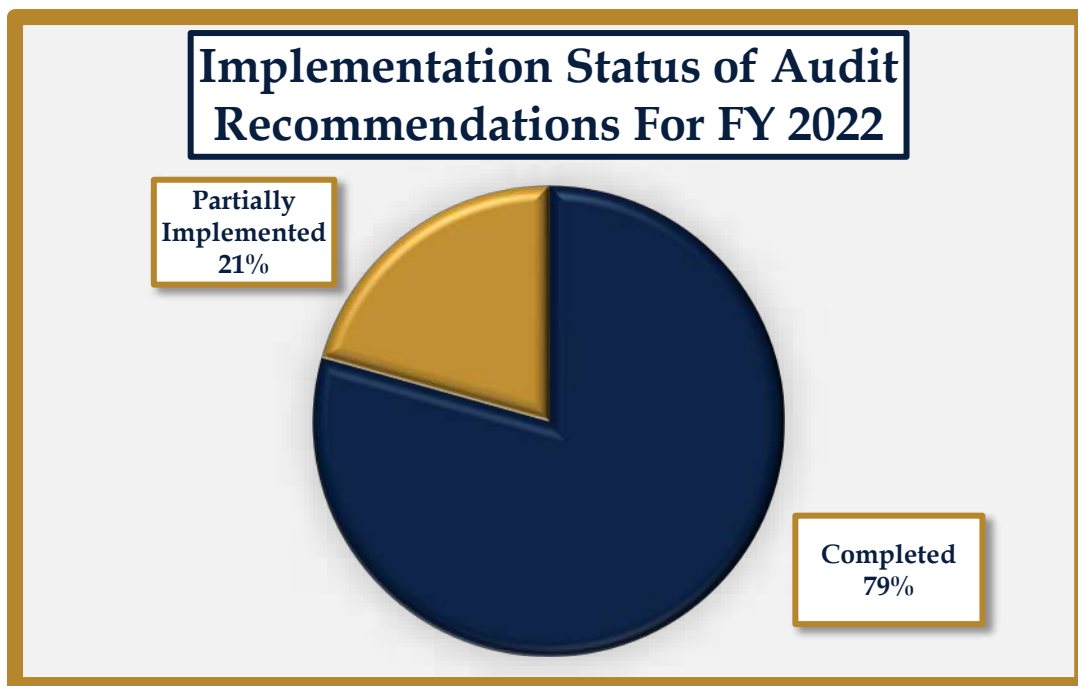
During the fiscal year, our Office has taken advantage of opportunities to provide support, in an advisory capacity, to University management. The following are some areas where OIA's resources were utilized in providing consulting services to management:

- Higher Education Emergency Relief Funds (HEERF I, II, and III) use guidelines
- Draft BOG Regulation on Foreign Influence
- Revisions to the Audit and Compliance Charter
- Use of material and supply fee and student activity fee
- Refunding of graduate orientation fee

AUDIT FOLLOW-UP ACTIVITY

Our Office has a systematic process for following up on outstanding audit recommendations through their implementation. Each month, through the OIA Panther Audit Platform, automatic notifications are sent to the issue-owners of recommendations that are due for implementation. The self-reported status of the recommendations by management and their verification and validation by audit staff are documented in the Platform. We believe this tool advances our audit follow-up function to a posture of greater accountability from University management. The results of our audit follow-up activity are reported to the University President and Board of Trustees on a six-month interval.

During FY 2021-2022, there were 63 recommendations that were due for implementation. Through our validation of the reported status, we concluded that 50 recommendations (79 percent) were completed and 13 (21 percent) were partially implemented.



RISK MANAGEMENT

University Anti-Fraud Framework

With the adoption of the Florida Board of Governors Regulation 3.003, *Fraud Protection and Detection*, we collaborated with the University General Counsel and the Chief Compliance and Privacy Officer in drafting a new University anti-fraud regulation for adoption by the Board of Trustees. The adopted regulation promotes zero-tolerance for fraudulent activity and establishes criteria for a risk management framework that provides reasonable assurance that fraudulent activities within the University's areas of responsibility are prevented, detected, reported, and investigated.

In addition, through our periodic and engagement level risk assessments, we may identify risks faced by the University. Risks that are evaluated as significant or high are considered for audit coverage either during a planned or current audit. Similarly, while performing an audit, we may uncover certain risks, conditions, or matters of concern, which we will report and recommend that management take the necessary corrective action. We have found that all such recommendations made to management during FY 2021-2022 have been accepted by management. Pointedly, there were no known risks determined by us as being unacceptably high and communicated to management that were accepted by management, demonstrating their continued commitment to maintaining a posture of effective risk management.

QUALITY ASSURANCE AND IMPROVEMENT PROGRAM REVIEW (QAIP)

The Institute of Internal Auditors' International Professional Practice Framework (IPPF) requires the Chief Audit Executive to implement and maintain a QAIP for the audit activity. OIA has implemented a QAIP, which includes the completion of an independent, external quality assessment review (QAR) every five years and ongoing monitoring of the audit activity, as required by the IPPF. An independent, external QAR of the OIA audit activity was last completed in December 2019, wherein the Office received a rating of "generally conforms," the highest rating that can be achieved. The Office's quality assurance monitoring activity includes detailed, multiple-level reviews of the working papers and report for each engagement completed and periodic internal assessments of the Office's compliance with its standards for engagement quality and operating procedures.

During the year, a senior staff member of the OIA completed an internal quality assessment of the Office's internal audit activity and concluded that the OIA generally conforms with the selected Standards reviewed. The reviewer also offered several recommendations, which she believed could enhance certain operational matters. The Chief Audit Executive developed a plan of action to address all recommendations offered in addition to certain other matters he believed warranted his attention.

OTHER ACTIVITIES

Newsletter and Technical Alerts

During the year, we published our newsletter, *FIU Office of Internal Audit Risks ♦ Controls ♦ Compliance Alert* that provided content to inform FIU stakeholders about existing and emerging risks borne out of recent and past audits, as well as other important resources. In addition, the newsletter highlighted a recent success story of applying good internal controls or other practices. Additionally, our Office continued the practice of disseminating all published audit reports to all vice presidents within the University and other key personnel to make them aware of common audit issues found through our audits. Our aim is to add value to the University and strengthen accountability through the information contained in our newsletter and technical alerts.



[RISKS](#) | [CONTROLS](#) | [COMPLIANCE ALERT](#)

Newsletter Volume 3 | Issue 1 | January – March 2022

IN THIS ISSUE

- [Recent Success – Don't forget to Disclose](#)
- [Getting Ahead of the Curve](#)
- [Steps To Prevent Errors and Delays in the Reimbursement of Employee Expenses](#)

RECENT SUCCESS – DON'T FORGET TO DISCLOSE



State University System Regulations

During FY 2021-2022, the Florida Board of Governors issued draft revision of the four regulations comprising Chapter 4, *Audit and Compliance*, of its regulations for comments. We completed a detail review of the proposed changes and provided comments thereon to the Board of Governor's Office of Inspector General and Director of Compliance.

State University Audit Council

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

AUDIT PLAN

Every year, the Board of Trustees approves a risk-based plan prepared by the CAE. In preparing the plan, the CAE consults with senior management and the Board of Trustees and obtains an understanding of the organization's strategies, key business objectives, associated risks, and risk management processes. The CAE reviews and adjusts the plan, as necessary, in response to changes in the organization's business, risks, operations, programs, systems, and controls, and updates the Board of Trustees on any required changes.

This approach fulfills our goal of allocating internal audit resources effectively and focusing on the imminent risks to the University's operations. The 2022-2023 plan factors into its development the corollary of 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.

A compilation of the risks and their relative rating, based on the established rating criteria, is presented in the Risk Assessment Heat Map on the following page. To achieve the best use of audit resources, we continue to focus our audit coverage to areas of high risks (mainly those falling within the red section on the heat map). Nevertheless, some risks that fall within the orange section of the heat map may also receive some audit coverage. This focus is reflected on the combined Risk Assessment/Five-Year Audit Plan (pages 22 - 23). At the same time, we acknowledge that some risks identified might not be the subject for auditing, but rather simply need mitigating actions by management. We collaborate with the Office of University Compliance and Integrity on developing strategies for addressing and mitigating the other identified risks.

At its June 16, 2022, meeting, the BOT approved the audit plan for the 2023 fiscal year presented on page 21.

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			

Approved 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

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			✓		

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
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					✓			
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. Parenthetical 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.

State University System of Florida Board of Governors

Review of Financial Internal Controls for University Support Organizations

Florida International University Summary Report August 12, 2022



Contents

I. Introduction 1

II. Procedures Performed 3

III. Results 5

I. Introduction

The State University System of Florida (SUS) Board of Governors (the Board or BOG) engaged Crowe LLP (Crowe) to assess the financial controls for university support organizations across the SUS' twelve universities. A report was prepared for each of the 90 direct support organizations (DSOs) identified for the assessment. DSO reports were summarized at the university level and delivered to university management and the BOG.

This university summary report includes the assessment results for the following Florida International University (FIU) DSOs. The classification of each DSO is included in italic font after each name¹.

1. FIU Academic Health Center Health Care Network Faculty Group Practice, Inc. (HCN) | *Healthcare*
2. Florida International University Athletics Finance Corporation | *Athletics*
3. Florida International University Wolfsonian² | *Museum/Preservation*
4. Florida International University Foundation, Inc. | *Foundation*
5. Florida International University Research Foundation | *Research*

The objective was to assess if financial controls over DSO's financial processes and records protect the organization from theft or malfeasance and if duties were properly segregated among employees with proper oversight and monitoring activities.

The scope of the assessment included DSO policies and procedures, segregation of duties, system access controls, management review and approval requirements, account reconciliations, monitoring practices, and exception reporting. Crowe also reviewed entity-level controls and governance components including board composition, audit charters, culture and ethics, conflicts of interest disclosures, and emphasis on financial accountability. Compliance with established policies and procedures and State and University regulations and policies was also included, as was the selection and oversight of the independent financial statement auditors.

The objective was to assess if financial controls were reasonable over support organizations' financial processes and records to protect the organization from theft or malfeasance and that duties were properly segregated among employees with proper oversight and monitoring activities.

The applicable functions reviewed for these DSO's included:

- Accounts Receivable
- Accounts Payable
- Capital Asset Management
- Capital Construction
- Cash Management
- Contracts and Grants Management
- Corporate Governance
- Debt Service / Loans Payable
- Investment Management
- Journal Entries
- Payroll
- Procurement
- Related Party Transactions
- Revenue and Billing

Not all functions were applicable to each DSO. See DSO-level reports for the specific functions reviewed

¹ DSO classifications include Alumni, Athletics, Capital Asset Management / Development, Foundation, Healthcare, Museum / Preservation, Professional Organization, and Research.

² The FIU Wolfsonian review was combined with the FIU Foundation, Inc.

for each entity.

Results of Procedures

Crowe reviewed controls and completed procedures which resulted in the identification of exceptions where internal controls did not function or were not performed as designed. The exceptions were organized into the following categories of observations:

- Management Responsiveness
- Review and Approval
- Supporting Documentation

Disclosures

The assessment was executed in accordance with AICPA Consulting Standards. Because these services do not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants, Crowe does not express an opinion on any deliverables. Crowe has no obligation to perform any services beyond those listed in this Statement of Work. If Crowe were to perform additional services, other matters might come to Crowe's attention that would be reported to Florida International University on behalf of the State University System of Florida (SUS) Board of Governors (BOG) or (Client). It is understood that Crowe will prepare a report reflecting the findings of the services outlined in the Statement of Work for use by the Client. Crowe makes no representations as to the adequacy of these services for Client's purposes. Crowe makes no warranties, express or implied, and Crowe specifically disclaims all other express and implied warranties, including any implied warranties of merchantability, fitness for a particular purpose, or non-infringement.

Crowe Services and work product are intended for the benefit and use of Client. This engagement was not planned or conducted in contemplation of reliance by any other party or with respect to anyone who receives the deliverables and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. Crowe's report or deliverables will indicate the purpose of the project, will describe the intended use of the reports and deliverables, and the intended users of the report and deliverables. The working papers for this engagement are the property of Crowe and constitute confidential information.

Client management is responsible for the results of the services, including findings, conclusions, and recommendations. Client management will be responsible for evaluating the findings, results, the risk rating of the findings, and conclusions arising from services. Client management will be responsible for reporting internal control deficiencies as soon as they are identified within the organization, to the appropriate level of Client management, and for promptly reporting significant matters to the Audit Committee.

II. Procedures Performed

The project was divided into four phases. The procedures performed for each phase are included in this section.

Crowe divided the project into four phases and performed the procedures described in this section.

Phase 1: Planning

At the onset of the project, Crowe held a kick-off meeting with the universities' Chief Financial Officers (CFO) and Chief Audit Executives (CAE) to review the assessment objectives and scope, and to discuss the approach. Crowe requested the CFO or CAE from each university to provide a single point of contact for each of their respective DSOs.

At the onset of the project, we held a kick-off meeting with the universities' Chief Financial Officers (CFO) and Chief Audit Executives (CAE) to review the assessment objectives and scope, and to discuss Crowe's approach. Crowe requested the CFO or CAE from each university to provide a single point of contact for each of their respective DSOs.

Crowe issued an introductory letter and materials request to each DSO contact, including an internal control questionnaire (ICQ) to obtain the information that Crowe would need to begin work. Two sessions were held in November 2021 with the DSO and University Contacts to review the ICQs and to demonstrate how to navigate Crowe's Secure Information Exchange portal (i.e., this was the secure software used throughout the engagement to obtain and transmit information safely).

Phase 2: Risk Controls Assessment and Key Control Identification

Crowe performed the following activities as part of the Risk Controls Assessment and Key Control Identification:

- Reviewed DSOs' ICQ responses and documentation and identified key risks by functional area.
- Assessed controls and identified gaps or weaknesses.
- Reviewed DSO management's ICQ responses and documentation of key risks and controls by functional area.
- Assessed controls and identified gaps or weaknesses.
- Defined gaps where management had not implemented practices or procedures to address associated risks.
- Met with DSO management to confirm Crowe's understanding and the factual accuracy of the conclusions and discussed the planned approach for testing key controls for each function.
- Management was given opportunities to provide clarifying information and supporting documentation to resolve potential observations.
- Identified weaknesses where management had implemented controls which were not adequately designed to mitigate the associated risk to a reasonable level.
- Used professional judgment to determine reasonableness.
- Met with DSO management to confirm our understanding and the factual accuracy of our conclusions and discussed our planned approach for testing key controls for each function.

Phase 3: Key Control Testing

Crowe performed the following activities as part of Key Control Testing:

- Crowe performed limited testing on key controls and noted where controls did not operate as intended to mitigate the associated risk.
- The testing results were discussed with DSO management to confirm their factual accuracy.
- Management was given opportunities to provide clarifying information and supporting documentation to resolve exceptions.

Crowe performed limited testing on key controls and identified exceptions. Crowe discussed our testing results with DSO management to confirm their factual accuracy.

Phase 4: Reporting

Crowe submitted a Summary of Observations which included exceptions from control testing and other issues identified. An exit meeting with each DSO was held to review the Summary of Observations. Crowe provided a minimum of two weeks for management to clarify and resolve any remaining observations prior to issuing the draft. The remainder of this document contains a summary of FIU DSO assessment results.

III. Results

A summary of Crowe's results is included in the tables below. Detailed observations have been included in the DSO-level reports.

Key Observations

This is not a comprehensive list, but notable or "key" observations are listed which Crowe believes warrant University management's attention. These observations do not necessarily represent university-wide trends or concerns.

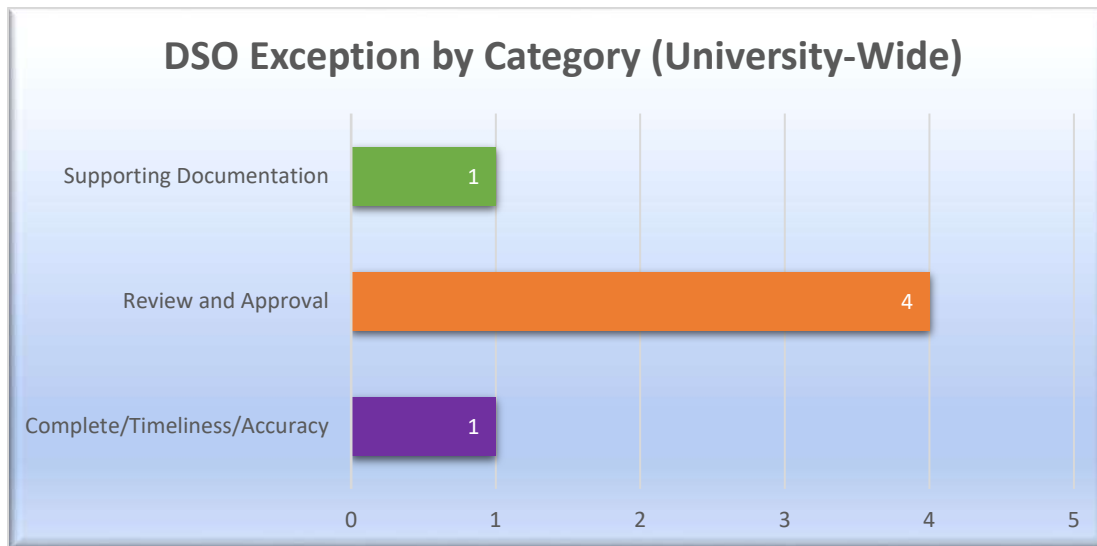
The DSO contacts for HCN did not respond to information and documentation requests in a timely manner during the assessment. HCN submitted responses to initial and follow-up information requests on November 24 and December 2nd, 2021, respectively. Crowe completed testing procedures based on the available information and issued a summary of results on January 14, 2022. Crowe requested that items of fact or clarifications be made within two weeks, and during that time the Director of Finance produced numerous requests that had been outstanding since December 2021.

Documentation should be maintained and be readily available for review so management decisions can be made promptly and audits can be performed. The inability to produce documentation timely may increase the risk that key functions are not operating efficiently or according to established policies and procedures.

Due to the number of items which were available but not provided timely, we believe further monitoring of HCN's operations and financial controls may be necessary.

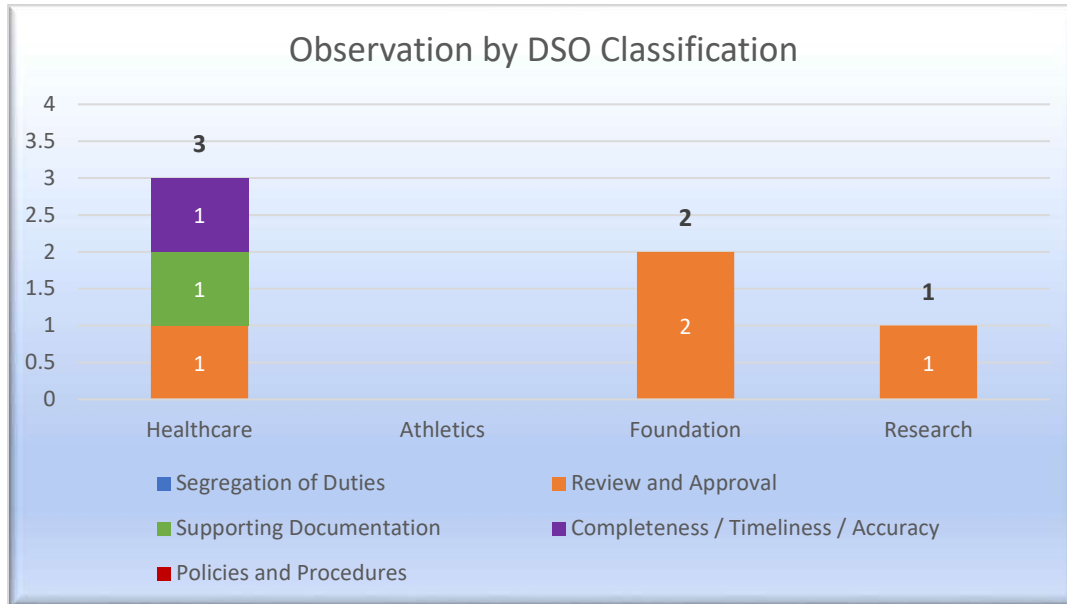
Observations by Category

The following table is a university-wide illustration of the number of observations by category. The greatest number of observations across the five DSOs were noted due to a lack of documented review and approvals.



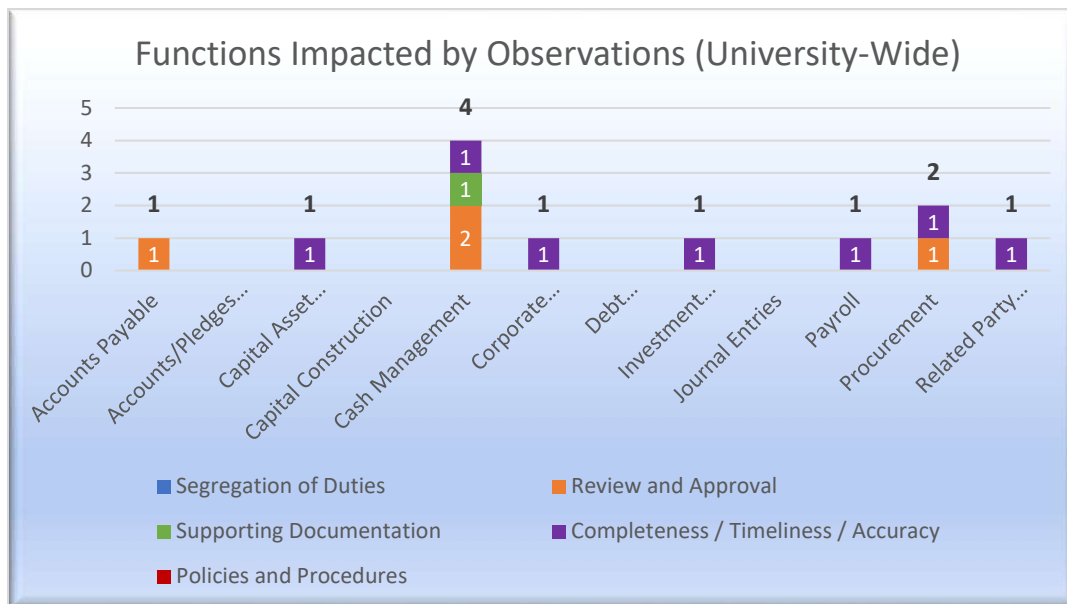
Observations by DSO Classification³

The following table shows the categories of observations noted during the assessment and details the number of observations within each DSO Classification. The greatest number of observations were noted in the Healthcare classification.



Observations by Function⁴

The following table shows the functions assessed during the review and indicates the number of observations by functional area. The greatest number of observations were noted in Cash Management function.



University-Level Opportunities

As a result of the interviews and discussions with DSO management, control assessments, and testing of key controls, Crowe noted several opportunities to strengthen controls across FIU's DSOs. From these opportunities, Crowe has provided recommendations to University leadership for their consideration.

An increased focus on training and covering the written policies and procedures may help the DSO's and the University strengthen its controls over financial, operational, and compliance matters. A focus on establishing expectations for completing key tasks timely may be beneficial due to the number of observations noted. In addition, the University should consider taking a risk-based approach by addressing the areas with the most noted observations, starting with the Cash Management function. The University should also consider an increased focus on strengthening controls in its Healthcare organization.

A noted opportunity and recommendation has been provided below for University management's consideration.

Opportunity	Recommendation
1. Observations where management did not document the required review and approvals were noted in three of the five DSOs and across seven functional areas.	Crowe noted that evidence of management review and approval was not provided for several bank account reconciliations and invoices selected for review. Each DSO should provide employee training covering the policies and procedures applicable to their position, to help ensure the employees are fully aware of their responsibilities.

³ DSO classifications include Alumni, Athletics, Capital Asset Management / Development, Foundation, Healthcare, Museum / Preservation, Professional Organization, and Research.

⁴ An observation may impact multiple functions (e.g., One observation for the lack of review and approvals may have been noted for AP, Cash, and Payroll) but an observation will be tied to a single entity or DSO classification. The "Observations by Category" and "Observations by DSO Classification" graphs tally the number of observations, and the "Functions Impacted by Observations" tally the number of functions; therefore the total impacted functions may not agree to the number of observations.

State University System of Florida Board of Governors

Review of Financial Internal Controls for University Support Organizations Draft Report

FIU Academic Health Center Health Care Network
Faculty Group Practice, Inc.

April 12, 2022



Contents

I. Introduction 1

II. Procedures Performed 2

III. Assessment Results..... 3

I. Introduction

The State University System of Florida (SUS) Board of Governors (the Board or BOG) engaged Crowe LLP (Crowe) to assess the financial controls for university support organizations across the SUS' twelve universities. Crowe was instructed to prepare a report for each of the 91 DSOs identified for the assessment. DSO-level reports were summarized at the university-level and delivered to university management and the BOG.

Our objective was to assess if financial controls were reasonable over support organizations' financial processes and records to protect the organization from theft or malfeasance, and that duties were properly segregated among employees with proper oversight and monitoring activities.

The scope of our assessment included DSO policies and procedures, segregation of duties, system access controls, management review and approval requirements, account reconciliations, monitoring practices, and exception reporting. We also reviewed entity-level controls and governance components including board composition, audit charters, culture and ethics, conflicts of interest disclosures, and emphasis on financial accountability. Compliance with established policies and procedures and State and University regulations and policies was also included, as was the selection and oversight of the independent financial statement auditors.

This DSO-level report includes the assessment results for the Academic Health Center Health Care Network Faculty Group Practice, Inc. ("HCN"), which is a support organization of Florida International University ("FIU"). We reviewed applicable functional areas of HCN as follows:

- Accounts Payable
- Accounts Receivable
- Capital Asset Management
- Capital Construction
- Cash Management
- Contracts / Grants Management
- Corporate Governance
- Investment Management
- Journal Entries
- Payroll
- Procurement
- Related Party Transactions
- Revenue and Billing

The following function was not applicable to the Foundation and was not included in our assessment.

- Debt Services / Loans Payable

Results of Procedures

On multiple occasions, HCN management did not respond timely or completely to information requests. The details of these occurrences are included in the body of this report. As a result, we recommend that university leadership and the BOG consider further monitoring to be performed on this DSO.

We tested key controls which resulted in the identification of exceptions where controls did not function or were not performed as designed. These exceptions were organized as observations under the following categories: *Completeness, Timeliness, Accuracy, Review and Approval, and Supporting Documentation*. Additional information on the assessment results is included in this report.

Disclosures

The assessment was executed in accordance with AICPA Consulting Standards. Because these services do not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants, Crowe does not express an opinion on any deliverables. Crowe has no obligation to perform any services beyond those listed in this Statement of Work. If Crowe were to perform additional services, other matters might come to Crowe's attention that would be reported to Florida State University on behalf of the State University System of Florida (SUS) Board of Governors (BOG) or (Client). It is understood that Crowe will prepare a report reflecting our findings of the services outlined in the Statement of Work for use by the Client. Crowe makes no representations as to the adequacy of these services for Client's purposes. Crowe makes no warranties, express or implied, and Crowe specifically disclaims all other express and implied warranties, including any implied warranties of merchantability, fitness for a particular purpose, or non-infringement.

Crowe Services and work product are intended for the benefit and use of Client. This engagement was not planned or conducted in contemplation of reliance by any other party or with respect to anyone who receives the deliverables and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. Our report or deliverables will indicate the purpose of the project, will describe the intended use of the reports and deliverables, and the intended users of the report and deliverables. The working papers for this engagement are the property of Crowe and constitute confidential information.

Client management is responsible for the results of the services, including findings, conclusions, and recommendations. Client management will be responsible for evaluating the findings, results, the risk rating of the findings, and conclusions arising from services. Client management will be responsible for reporting internal control deficiencies as soon as they are identified within the organization, to the appropriate level of Client management, and for promptly reporting significant matters to the Audit Committee.

II. Procedures Performed

We divided the project into four phases and performed the procedures described in this section.

Phase 1: Planning

At the onset of the project, we held a kick-off meeting with the universities' Chief Financial Officers (CFO) and Chief Audit Executives (CAE) to review the assessment objectives and scope, and to discuss our approach. We requested the CFO or CAE from each university to provide a single point of contact for each of their respective DSOs.

We issued an introductory letter and materials request to each DSO contact, including an internal control questionnaire (ICQ) to obtain the information we would need to begin our work. We held two sessions in November 2021 with the DSO and University Contacts to review the ICQs and to demonstrate how to navigate Crowe's Secure Information Exchange portal (i.e., this was the secure software used throughout the engagement to obtain and transmit information safely).

Phase 2: Risk Controls Assessment and Key Control Identification

We reviewed DSOs' ICQ responses and documentation and identified key risks by functional area. We evaluated controls and identified gaps or weaknesses. We defined gaps where management had not implemented practices or procedures to address associated risks. We identified weaknesses where management had implemented controls which were not adequately designed to mitigate the associated risk to a reasonable level. We used professional judgment to determine reasonableness. We met with DSO management to confirm our understanding and the factual accuracy of our conclusions and discussed our planned approach for testing key controls for each function.

Phase 3: Key Control Testing

We performed limited testing on key controls and identified exceptions. We discussed our testing results with DSO management to confirm their factual accuracy.

Phase 4: Reporting

We submitted our results to DSO management prior to drafting our report. The remainder of this document contains the results of our assessment and has also been included in summary level reports to FIU and the Board of Governors.

III. Assessment Results

We performed limited testing of key controls over the applicable functional areas. A summary of our results is included in the table below, and detailed observations have been included on the following pages.

Summary of Observations	
Completeness, Timeliness, Accuracy	HCN management did not provide requested information in a timely manner during the assessment. * <i>Noted for various functions</i>
Review and Approval	An approved P-Card purchase was made by an individual who was not listed as an authorized card user. * <i>Noted for Procurement</i>
Supporting Documentation	HCN management did not produce contract payment schedules or other documentation to support amounts reported on HCN's Gifts from a Foreign Source payment schedules of contracts. * <i>Noted for cash management</i>

Observation #1 Timeliness of Management Responses

The Director of Finance did not respond to information and documentation requests in a timely manner during the assessment. HCN submitted responses to initial and follow-up information requests on November 24 and December 2nd, 2021, respectively. Crowe completed testing procedures based on the available information and issued a summary of results on January 14, 2022. Crowe requested that items of fact or clarifications be made within two weeks, and during that time the Director of Finance produced numerous requests that had been outstanding since December 2021.

Documentation needs to be maintained and be readily available for review so management decisions can be made promptly and audits can be performed. The inability to produce documentation timely may increase the risk that key functions are not operating efficiently or according to established policies and procedures.

Due to the number of items which were available but not provided timely, we believe further monitoring of HCN's operations and financial controls may be necessary. The items produced after Crowe issued a summary of observations are included in this table.

Functional Area	Requested Documentation
Cash Management	HCN did not provide documentation to validate that the amounts reported as Gifts from a Foreign Source were reasonable based upon underlying memoranda of understanding.
Corporate Governance	Signed conflicts-of-interest forms from the Board of Governors was requested on December 2 nd , 2021 and provided on January 26 th , 2022.
Investment Management	General ledger account balances to support investment reconciliation amounts were requested on December 2 nd , 2021 and provided on January 26 th , 2022.
Capital Asset Management	General ledgers account balances to support capital asset reconciliation amounts were requested on December 14 th , 2021 and provided January 26 th , 2022.
Payroll	Documentation of appropriate approvals and supporting documentation for monthly payroll reconciliations was requested on December 14 th , 2021 and provided January 27 th , 2022.
Procurement	Purchase-Card (P-Card) standard operating procedures or a process explanation and supporting documentation for purchases (i.e., receipts and invoices) was requested on December 2 nd , 2021 and provided January 27 th , 2022.
Related Party Transactions	A process explanation or standard operating procedures for managing related party transactions was requested on December 2 nd , 2021 and provided January 26 th , 2022.

The inability to produce documentation timely may increase the risk that key functions are not operating efficiently or according to established policies and procedures.

Observation #2. P-Card Improper Approval

Crowe tested six P-Card transactions and one approved purchase of \$61.25 was made by an individual who was not listed as an authorized card user. HCN has implemented a purchase card (P-Card) program which allows specific employees (card users) to purchase goods or services within established limits without requiring a solicitation or competitive selection process. The Director of Finance maintains the list of authorized card users and approvers. HCN provided the list of employees (names and titles) authorized to make P-Card purchases on behalf of the organization, which included the Director of the Office of Institutional Affairs and the Director of Operations and Revenue Cycles.

It is important that only authorized users are allowed to make purchases using the HCN P-Card. Purchases made by unauthorized users may increase the risk of fraud, waste, or abuse.

Observation #3. Supporting Documentation to Verify Payment Amounts

For two of three Gifts from a Foreign Source reports which Crowe reviewed, reported amounts were not supported by payment schedules or other supporting documentation in the corresponding memorandum of understanding.

In accordance with FIU's Required Information for Reporting Foreign Gifts and Contracts guidelines, institutions participating in the Title IV student assistance programs must disclose certain information to the Department of Education regarding (i) any gifts received from a foreign source; and (ii) any contracts with a foreign source, that are valued at \$250,000 or more, either alone or when combined with other gifts or contracts with the same foreign source within a calendar year. Two organizations managed by HCN, the Herbert Wertheim College of Medicine (HWCOM) and the Office of International Affairs (OIA) are responsible for submitting Gifts from a Foreign Source reports on behalf of HCN to the Board of Governors and the US Department of Education on a biannual basis.

We requested the reports submitted by HWCOM and OIA for the periods July 2020 through December 2020 and January 2021 through June 2021. OIA did not have contracts or revenue in excess of the reporting threshold for the period July 2020 through December 2020 and therefore were not required to submit a report for that period. A total of three (3) reports were provided in the format of Excel spreadsheets which included the gifted amounts received from foreign sources during the applicable reporting periods. HCN management also provided copies of the memorandum of understanding (MOU) agreements executed with the foreign sources to support of the amounts disclosed on each report; however, the MOUs did not include amounts which could be agreed to the Gifts from a Foreign Source reports.

Adequate supporting documentation for key activities is important for management to demonstrate the proper completion, accuracy, and legitimacy of processes, tasks, transactions, etc. In the absence of payment detail or payment schedules included in agreements such as memorandums of understanding, there is an increased risk of improper disbursements made by or received by the executing parties.

State University System of Florida Board of Governors

Review of Financial Internal Controls for University Support Organizations Draft Report

Florida International University Athletics Finance Corporation

April 12, 2022



Contents

I. Introduction	1
II. Procedures Performed	2
III. Assessment Results.....	3

I. Introduction

The State University System of Florida (SUS) Board of Governors (the Board or BOG) engaged Crowe LLP (Crowe) to assess the financial controls for university support organizations across the SUS' twelve universities. Crowe was instructed to prepare a report for each of the 91 DSOs identified for the assessment. DSO-level reports were summarized at the university-level and delivered to university management and the BOG.

Our objective was to assess if financial controls were reasonable over support organizations' financial processes and records to protect the organization from theft or malfeasance, and that duties were properly segregated among employees with proper oversight and monitoring activities.

The scope of our assessment included DSO policies and procedures, segregation of duties, system access controls, management review and approval requirements, account reconciliations, monitoring practices, and exception reporting. We also reviewed entity-level controls and governance components including board composition, audit charters, culture and ethics, conflicts of interest disclosures, and emphasis on financial accountability. Compliance with established policies and procedures and State and University regulations and policies was also included, as was the selection and oversight of the independent financial statement auditors.

This DSO-level report includes the assessment results for the Athletics Finance Corporation, which is a support organization of Florida International University. We reviewed applicable functional areas of the Athletics Finance Corporation as follows:

- Accounts Receivable
- Investment Management
- Corporate Governance

The following function was not applicable to the Athletics Finance Corporation and was not included in our assessment.

- Payroll

The following functions are managed by the Florida International University Foundation, Inc. on behalf of Athletics Finance Corporation:

- | | |
|----------------------------|-----------------------------------|
| • Accounts Payable | • Debt Services / Loans Payable |
| • Capital Asset Management | • Journal Entries |
| • Capital Construction | • Contracts and Grants Management |
| • Cash Management | • Related Party Transactions |

Results of Procedures

We evaluated internal controls over the applicable functional areas and did not have any testing exceptions or recommendations for improvement based on our assessment.

Disclosures

The assessment was executed in accordance with AICPA Consulting Standards. Because these services do not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants, Crowe does not express an opinion on any deliverables. Crowe has no obligation to perform any services beyond those listed in this Statement of Work. If Crowe were to perform additional services, other matters might come to Crowe's attention that would be reported to Florida State University on behalf of the State

University System of Florida (SUS) Board of Governors (BOG) or (Client). It is understood that Crowe will prepare a report reflecting our findings of the services outlined in the Statement of Work for use by the Client. Crowe makes no representations as to the adequacy of these services for Client's purposes. Crowe makes no warranties, express or implied, and Crowe specifically disclaims all other express and implied warranties, including any implied warranties of merchantability, fitness for a particular purpose, or non-infringement.

Crowe Services and work product are intended for the benefit and use of Client. This engagement was not planned or conducted in contemplation of reliance by any other party or with respect to anyone who receives the deliverables and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. Our report or deliverables will indicate the purpose of the project, will describe the intended use of the reports and deliverables, and the intended users of the report and deliverables. The working papers for this engagement are the property of Crowe and constitute confidential information.

Client management is responsible for the results of the services, including findings, conclusions, and recommendations. Client management will be responsible for evaluating the findings, results, the risk rating of the findings, and conclusions arising from services. Client management will be responsible for reporting internal control deficiencies as soon as they are identified within the organization, to the appropriate level of Client management, and for promptly reporting significant matters to the Audit Committee.

II. Procedures Performed

We divided the project into four phases and performed the procedures described in this section.

Phase 1: Planning

At the onset of the project, we held a kick-off meeting with the universities' Chief Financial Officers (CFO) and Chief Audit Executives (CAE) to review the assessment objectives and scope, and to discuss our approach. We requested the CFO or CAE from each university to provide a single point of contact for each of their respective DSOs.

We issued an introductory letter and materials request to each DSO contact, including an internal control questionnaire (ICQ) to obtain the information we would need to begin our work. We held two sessions in November 2021 with the DSO and University Contacts to review the ICQs and to demonstrate how to navigate Crowe's Secure Information Exchange portal (i.e., this was the secure software used throughout the engagement to obtain and transmit information safely).

Phase 2: Risk Controls Assessment and Key Control Identification

We reviewed DSOs' ICQ responses and documentation and identified key risks by functional area. We evaluated controls and identified gaps or weaknesses. We defined gaps where management had not implemented practices or procedures to address associated risks. We identified weaknesses where management had implemented controls which were not adequately designed to mitigate the associated risk to a reasonable level. We used professional judgment to determine reasonableness. We met with DSO management to confirm our understanding and the factual accuracy of our conclusions and discussed our planned approach for testing key controls for each function.

Phase 3: Key Control Testing

We performed limited testing on key controls and identified exceptions. We discussed our testing results with DSO management to confirm their factual accuracy.

Phase 4: Reporting

We submitted our results to DSO management prior to drafting our report. The remainder of this document contains the results of our assessment and has also been included in summary level reports to FIU and the Board of Governors.

III. Assessment Results

We evaluated internal controls over the applicable functional areas and did not have any testing exceptions or recommendations for improvement based on our assessment.

State University System of Florida Board of Governors

Review of Financial Internal Controls for University Support Organizations Draft Report

**Florida International University Foundation, Inc.
April 12, 2022**



Contents

I. Introduction 1

II. Procedures Performed 2

III. Assessment Results..... 3

I. Introduction

The State University System of Florida (SUS) Board of Governors (the Board or BOG) engaged Crowe LLP (Crowe) to assess the financial controls for university support organizations across the SUS' twelve universities. Crowe was instructed to prepare a report for each of the 91 DSOs identified for the assessment. DSO-level reports were summarized at the university-level and delivered to university management and the BOG.

Our objective was to assess if financial controls were reasonable over support organizations' financial processes and records to protect the organization from theft or malfeasance and that duties were properly segregated among employees with proper oversight and monitoring activities.

The scope of our assessment included DSO policies and procedures, segregation of duties, system access controls, management review and approval requirements, account reconciliations, monitoring practices, and exception reporting. We also reviewed entity-level controls and governance components including board composition, audit charters, culture and ethics, conflicts of interest disclosures, and emphasis on financial accountability. Compliance with established policies and procedures and State and University regulations and policies was also included, as was the selection and oversight of the independent financial statement auditors.

This DSO-level report includes the assessment results for the University Foundation, Inc. (the Foundation), which is a support organization of the Florida International University (FIU). In addition, the Wolfsonian, Inc. is a blended component unit of the Florida International University Foundation, Inc., and as such, all Wolfsonian functions were managed by the Foundation. We reviewed applicable functional areas of Foundation as follows:

- Accounts Payable
- Accounts / Pledges Receivable
- Capital Asset Management
- Capital Construction
- Cash Management
- Corporate Governance
- Debt Service / Loans Payable
- Contracts and Grants Management
- Investment Management
- Journal Entries
- Procurement
- Related Party Transactions
- Revenue and Billing

The following function was not applicable to the Foundation and was not included in our assessment.

- Payroll

The following functions are managed on behalf of The Wolfsonian, Inc. by the Foundation:

- Accounts Payable
- Accounts / Pledges Receivable
- Capital Asset Management
- Capital Construction
- Cash Management
- Corporate Governance
- Debt Service / Loans Payable
- Contracts and Grants Management
- Investment Management
- Journal Entries
- Procurement
- Related Party Transactions
- Revenue and Billing

Results of Procedures

We identified key controls and completed procedures which resulted in the identification of exceptions where internal controls did not function or were not performed as designed. These exceptions were organized as observations under the Review/Approval category. Additional information on the assessment results is included in this report.

Disclosures

The assessment was executed in accordance with AICPA Consulting Standards. Because these services do not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants, Crowe does not express an opinion on any deliverables. Crowe has no obligation to perform any services beyond those listed in this Statement of Work. If Crowe were to perform additional services, other matters might come to Crowe's attention that would be reported to Florida State University on behalf of the State University System of Florida (SUS) Board of Governors (BOG) or (Client). It is understood that Crowe will prepare a report reflecting our findings of the services outlined in the Statement of Work for use by the Client. Crowe makes no representations as to the adequacy of these services for Client's purposes. Crowe makes no warranties, express or implied, and Crowe specifically disclaims all other express and implied warranties, including any implied warranties of merchantability, fitness for a particular purpose, or non-infringement.

Crowe Services and work product are intended for the benefit and use of Client. This engagement was not planned or conducted in contemplation of reliance by any other party or with respect to anyone who receives the deliverables and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. Our report or deliverables will indicate the purpose of the project, will describe the intended use of the reports and deliverables, and the intended users of the report and deliverables. The working papers for this engagement are the property of Crowe and constitute confidential information.

Client management is responsible for the results of the services, including findings, conclusions, and recommendations. Client management will be responsible for evaluating the findings, results, the risk rating of the findings, and conclusions arising from services. Client management will be responsible for reporting internal control deficiencies as soon as they are identified within the organization, to the appropriate level of Client management, and for promptly reporting significant matters to the Audit Committee.

II. Procedures Performed

We divided the project into four phases and performed the procedures described in this section.

Phase 1: Planning

At the onset of the project, we held a kick-off meeting with the universities' Chief Financial Officers (CFO) and Chief Audit Executives (CAE) to review the assessment objectives and scope, and to discuss our approach. We requested the CFO or CAE from each university to provide a single point of contact for each of their respective DSOs.

We issued an introductory letter and materials request to each DSO contact, including an internal control questionnaire (ICQ) to obtain the information we would need to begin our work. We held two sessions in November 2021 with the DSO and University Contacts to review the ICQs and to demonstrate how to navigate Crowe's Secure Information Exchange portal (i.e., this was the secure software used throughout the engagement to obtain and transmit information safely).

Phase 2: Risk Controls Assessment and Key Control Identification

We reviewed DSOs' ICQ responses and documentation and identified key risks by functional area. We evaluated controls and identified gaps or weaknesses. We defined gaps where management had not implemented practices or procedures to address associated risks. We identified

weaknesses where management had implemented controls which were not adequately designed to mitigate the associated risk to a reasonable level. We used professional judgment to determine reasonableness. We met with DSO management to confirm our understanding and the factual accuracy of our conclusions and discussed our planned approach for testing key controls for each function.

Phase 3: Key Control Testing

We performed limited testing on key controls and identified exceptions. We discussed our testing results with DSO management to confirm their factual accuracy.

Phase 4: Reporting

We submitted our results to DSO management prior to drafting our report. The remainder of this document contains the results of our assessment and has also been included in summary level reports to FIU and the Board of Governors.

III. Assessment Results

We performed limited testing of key controls over the applicable functional areas. A summary of our results is included in the table below, and detailed observations have been included on the following pages.

Summary of Observations	
Review and Approval	1. Invoice approval did not follow Foundation practices: All Foundation invoices require review and approval by the Accountant and Supervisor; Foundation invoices exceeding \$1,000 require review and approval by the Controller. Foundation Invoices exceeding \$25,000 require approval by the CEO. <i>*Noted for Accounts Payable</i>
	2. Bank account reconciliation review and approval not documented. <i>*Noted for Cash Management</i>

Observation #1 Required Invoice Approvals not Obtained

For one (1) of six (6) invoices reviewed, the required approvals were not documented. In this instance, an invoice for \$67,093 received approval from the Supervisor and Controller; but did not receive approval from the Accountant or CEO.

The Controller stated that the following approval thresholds apply to all Foundation invoices: (a) all invoices require review and approval by the Accountant and Supervisor; (b) invoices in excess of \$1,000 require additional approval from the Controller; and (c) invoices in excess of \$25,000 require additional approval from the CEO. In addition, the Foundation implemented the *Foundations Transfer to FIU Form* which includes the approval requirements.

It is important that the proper approval of invoices is documented. Generally Accepted Auditing Standards (GAAS) state that sufficient and appropriate evidence should be used as the basis for evaluating management's assertions. Evidence may include: 1) oral information obtained through a verbal response, 2) visual information obtained through observation, 3) paper documents, or 4) electronic information.

Observation #2 No Documented Approval for Bank Account Reconciliation

Crowe tested the August, September, and October 2021 reconciliations prepared on each of the nine bank accounts (27 total). For one (1) of twenty-seven (27) reconciliations tested, the Assistant Controller approval was not documented.

The Foundation maintains nine bank accounts. The Controller stated that bank to balance sheet reconciliations must be performed monthly and reviewed by the Assistant Controller.

It is important that the proper approval of bank reconciliations is documented. Generally Accepted Auditing Standards (GAAS) state that sufficient and appropriate evidence should be used as the basis for evaluating management's assertions. Evidence may include: 1) oral information obtained through a verbal response, 2) visual information obtained through observation, 3) paper documents, or 4) electronic information.

State University System of Florida Board of Governors

Review of Financial Internal Controls for University Support Organizations Draft Report

**Florida International University Research
Foundation**

April 12, 2022



Contents

I. Introduction	1
II. Procedures Performed	2
III. Assessment Results.....	3

I. Introduction

The State University System of Florida (SUS) Board of Governors (the Board or BOG) engaged Crowe LLP (Crowe) to assess the financial controls for university support organizations across the SUS' twelve universities. Crowe was instructed to prepare a report for each of the 90 DSOs identified for the assessment. DSO-level reports were summarized at the university-level and delivered to university management and the BOG.

Our objective was to assess if financial controls were reasonable over support organizations' financial processes and records to protect the organization from theft or malfeasance and that duties were properly segregated among employees with proper oversight and monitoring activities.

The scope of our assessment included DSO policies and procedures, segregation of duties, system access controls, management review and approval requirements, account reconciliations, monitoring practices, and exception reporting. We also reviewed entity-level controls and governance components including board composition, audit charters, culture and ethics, conflicts of interest disclosures, and emphasis on financial accountability. Compliance with established policies and procedures and State and University regulations and policies was also included, as was the selection and oversight of the independent financial statement auditors.

This DSO-level report includes the assessment results for the University Research Foundation ("the Research Foundation"), which is a support organization of the Florida International University ("FIU"). We reviewed applicable functional areas of the Research Foundation as follows:

- Accounts Receivable
- Revenue and Billing
- Corporate Governance

The following function was not applicable to the Research Foundation and was not included in our assessment.

- Payroll

The following functions are managed on behalf of the University Research Foundation by the Florida International University Foundation, Inc. (the Foundation):

- Accounts Payable
- Investment Management
- Capital Asset Management
- Journal Entries
- Capital Construction
- Contracts and Grants Management
- Cash Management
- Related Party Transactions
- Debt Services / Loans Payable

Results of Procedures

We reviewed key controls and completed procedures which resulted in the identification of exceptions where internal controls did not function or were not performed as designed. The exceptions were organized as an observation under the Review and Approval category. Additional information on the assessment results is included in this report.

Disclosures

The assessment was executed in accordance with AICPA Consulting Standards. Because these services do not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants, Crowe does not express an opinion on any deliverables. Crowe has no obligation to perform any services beyond those listed in this Statement of Work. If Crowe were to perform additional services, other matters might come to Crowe's attention that would be reported to Florida State University on behalf of the State University System of Florida (SUS) Board of Governors (BOG) or (Client). It is understood that Crowe will prepare a report reflecting our findings of the services outlined in the Statement of Work for use by the Client. Crowe makes no representations as to the adequacy of these services for Client's purposes. Crowe makes no warranties, express or implied, and Crowe specifically disclaims all other express and implied warranties, including any implied warranties of merchantability, fitness for a particular purpose, or non-infringement.

Crowe Services and work product are intended for the benefit and use of Client. This engagement was not planned or conducted in contemplation of reliance by any other party or with respect to anyone who receives the deliverables and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party. Our report or deliverables will indicate the purpose of the project, will describe the intended use of the reports and deliverables, and the intended users of the report and deliverables. The working papers for this engagement are the property of Crowe and constitute confidential information.

Client management is responsible for the results of the services, including findings, conclusions, and recommendations. Client management will be responsible for evaluating the findings, results, the risk rating of the findings, and conclusions arising from services. Client management will be responsible for reporting internal control deficiencies as soon as they are identified within the organization, to the appropriate level of Client management, and for promptly reporting significant matters to the Audit Committee.

II. Procedures Performed

We divided the project into four phases and performed the procedures described in this section.

Phase 1: Planning

At the onset of the project, we held a kick-off meeting with the universities' Chief Financial Officers (CFO) and Chief Audit Executives (CAE) to review the assessment objectives and scope, and to discuss our approach. We requested the CFO or CAE from each university to provide a single point of contact for each of their respective DSOs.

We issued an introductory letter and materials request to each DSO contact, including an internal control questionnaire (ICQ) to obtain the information we would need to begin our work. We held two sessions in November 2021 with the DSO and University Contacts to review the ICQs and to demonstrate how to navigate Crowe's Secure Information Exchange portal (i.e., this was the secure software used throughout the engagement to obtain and transmit information safely).

Phase 2: Risk Controls Assessment and Key Control Identification

We reviewed DSOs' ICQ responses and documentation and identified key risks by functional area. We evaluated controls and identified gaps or weaknesses. We defined gaps where management had not implemented practices or procedures to address associated risks. We identified weaknesses where management had implemented controls which were not adequately designed to mitigate the associated risk to a reasonable level. We used professional judgment to determine reasonableness. We met with DSO management to confirm our understanding and the factual accuracy of our conclusions and discussed our planned approach for testing key controls for each function.

Phase 3: Key Control Testing

We performed limited testing on key controls and identified exceptions. We discussed our testing results with DSO management to confirm their factual accuracy.

Phase 4: Reporting

We submitted our results to DSO management prior to drafting our report. The remainder of this document contains the results of our assessment and has also been included in summary level reports to FIU and the Board of Governors.

III. Assessment Results

We performed limited testing of key controls over the applicable functional areas. A summary of our results is included in the table below, and detailed observations have been included on the following pages.

Summary of Observations	
Review and Approval	1. Monthly bank account reconciliations review and approvals were not documented. * <i>Noted for Cash Management</i>

Observation #1 No Documented Approval for Bank Account Reconciliations

For two (2) of six (6) bank account reconciliations reviewed, the Assistant Controller approval was not documented. Management stated that the Assistant Controller completed the reconciliations but did not document their approval.

The Research Foundation Controller stated that the Accountant prepares monthly bank account reconciliations and the Assistant Controller reviews and approves them.

It is important that the proper approval of bank reconciliations is documented. Generally Accepted Auditing Standards (GAAS) state that sufficient and appropriate evidence should be used as the basis for evaluating management's assertions. Evidence may include: 1) oral information obtained through a verbal response, 2) visual information obtained through observation, 3) paper documents, or 4) electronic information.