



## FLORIDA INTERNATIONAL UNIVERSITY BOARD OF TRUSTEES AUDIT AND COMPLIANCE COMMITTEE

FIU, Modesto A. Maidique Campus, Graham Center Ballrooms

*Due to room capacity limitations resulting from physical distancing mitigations, general public access via <http://webcast.fiu.edu/>*

Wednesday, June 16, 2021  
8:00 a.m.

**Chair:** Gene Prescott

**Members:** Leonard Boord, Natasha Lowell, Joerg Reinhold, Chanel T. Rowe, Alexander Rubido, Carlos Trujillo

### AGENDA

- |   |                    |
|---|--------------------|
| 1. Call to Order and Chair's Remarks                        | Gene Prescott      |
| 2. Approval of Minutes                                      | Gene Prescott      |
| 3. Follow-up from Previous Meeting                          | Gene Prescott      |
| 4. Action Items   |                    |
| AC1. Internal Audit Plan, 2021-22                           | Trevor L. Williams |
| AC2. University Compliance and Integrity Work Plan, 2021-22 | Jennifer LaPorta   |
| 5. Discussion Items <i>(No Action Required)</i>             |                    |
| 5.1 Office of Internal Audit Status Report                  | Trevor L. Williams |
| 5.2 University Compliance and Integrity Quarterly Report    | Jennifer LaPorta   |
| 6. New Business   | Gene Prescott      |
| 6.1 Office of Internal Audit Discussion of Audit Processes  |                    |
| 7. Concluding Remarks and Adjournment                       | Gene Prescott      |

*The next Audit and Compliance Committee Meeting is scheduled for Tuesday, September 14, 2021*

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# FIU Board of Trustees, Audit and Compliance Committee Meeting

**Time:** June 16, 2021 8:00 AM - 9:00 AM EDT

**Location:** FIU, Modesto A. Maidique Campus, Graham Center Ballrooms | Due to room capacity limitations resulting from physical distancing mitigations, general public access via <http://webcast.fiu.edu/>

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	<i>Minutes: Audit and Compliance Committee meeting, February 23, 2021</i>		<b>2</b>
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4.	Action Items		
AC1.	<b>Internal Audit Plan, 2021-22</b>	Trevor L. Williams	<b>10</b>
	<i>Internal Audit Plan for Fiscal Year 2022</i>		<b>11</b>
	<i>Risk Assessment – List of high and significant risks (mapped to five-year Audit Plan)</i>		<b>19</b>
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6.	New Business	Gene Prescott	
6.1	Office of Internal Audit Discussion of Audit Processes		
7.	Concluding Remarks and Adjournment	Gene Prescott	

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**THE FLORIDA INTERNATIONAL UNIVERSITY  
BOARD OF TRUSTEES**

**Audit and Compliance Committee**

June 16, 2021

**Subject: Approval of Minutes of Meeting held February 23, 2021**

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**Proposed Committee Action:**

Approval of Minutes of the Audit and Compliance Committee meeting held on February 23, 2021 at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom.

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**Background Information:**

Committee members will review and approve the Minutes of the Audit and Compliance Committee meeting held on February 23, 2021 at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom.

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**Supporting Documentation:** Minutes: Audit and Compliance Committee meeting, February 23, 2021

**Facilitator/Presenter:** Gene Prescott, *Audit and Compliance Committee Vice Chair*

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**FLORIDA INTERNATIONAL UNIVERSITY  
BOARD OF TRUSTEES  
AUDIT AND COMPLIANCE COMMITTEE  
MINUTES  
FEBRUARY 23, 2021**

**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 Vice Chair Gene Prescott at 8:12 a.m. on Tuesday, February 23, 2021, at the FIU, Modesto A. Maidique Campus, Graham Center Ballrooms and via Zoom.

General Counsel Carlos B. Castillo conducted roll call of the Audit and Compliance Committee members and verified a quorum. Present were Trustees Gene Prescott, *Vice Chair*; Leonard Boord; Natasha Lowell; Joerg Reinhold; and Alexandra Valdes.

Board Chair Dean C. Colson, Board Vice Chair Roger Tovar, Trustees Donna J. Hrinak (*via Zoom*), Chanel T. Rowe, and Marc D. Sarnoff, and University President Mark B. Rosenberg also were in attendance.

Committee Vice Chair Prescott welcomed all Trustees and members of the University administration. He explained that Trustees and University administrators and staff were attending via the virtual environment and that the University community and general public had access to the meeting via the University's webcast.

Committee Vice Chair Prescott thanked the Committee's past Chair, Gerald C. Grant, Jr. for his service and welcomed Trustee Chanel T. Rowe to the Board of Trustees. He noted that Mr. Grant was succeeded to the Board of Trustees by Trustee Rowe.

**2. Approval of Minutes**

Committee Vice Chair Prescott asked that the Committee approve the minutes of the meeting held on December 3, 2020. A motion was made and unanimously passed to approve the minutes of the Audit and Compliance Committee meeting held on December 3, 2020.

**3. Follow-up from Previous Meeting**

Committee Vice Chair Prescott commented that at the Committee's December 3, 2020, meeting, President Rosenberg stated that the University would be conducting a full review of the Athletics Departments' Health Services Billing and Collections Process that was the subject of the recent Athletics audit. Committee Vice Chair Prescott remarked that since that time, the University administration has been working with Athletics and the vendor on the review of the billing and

collection processes, adding that the findings and recommendations will be reported at the Committee's next regularly scheduled meeting. Senior Vice President of Administration and Chief Financial Officer Kenneth A. Jessell remarked on continued efforts regarding the matter, namely, weekly and at times, multiple meetings per week.

#### **4. Action Item**

##### **AC1. Performance Based Funding and Emerging Preeminence Metrics**

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

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

Chief Audit Executive Mr. Trevor L. Williams presented the Data Integrity Certification and the results of the audit of Performance Based Funding and Emerging Preeminent Metrics Data Integrity for Committee review. He explained that the Florida Board of Governors (BOG) requires an annual audit of Performance Based Funding metrics, as well as Preeminence or Emerging Preeminence Metrics, for those universities so designated. He remarked that the University's audit report combines the Performance Based Funding and Emerging Preeminent Metrics data. Mr. Williams added that the BOG also requires that the Chair of the FIU Board of Trustees and the President of the University execute the BOG-furnished Data Integrity Certification. He stated that the completed Data Integrity Certification and audit report are due to the BOG no later than March 1, 2021.

Mr. Williams explained that the primary objectives of the audit were to determine whether University processes ensure the completeness, accuracy, and timeliness of data submissions and resubmissions to the BOG, that prior audit recommendations were implemented, and to provide an objective basis of support for the Chair and President to sign the representations made in the Data Integrity Certification. He commented on the audit results, indicating that the University has good process controls in place and that the systems are functioning in a manner that can be relied upon to provide complete, accurate, and timely submission of data to the BOG, in all material respects.

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

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

#### **5.1 Office of Internal Audit Status Report**

Mr. Williams presented the Internal Audit Status Report, commenting that there are eight (8) audits in various stages of completion, adding that seven (7) of the said audits are in the work in progress stage with one (1) audit in the planning stage. He remarked that excluded from the list of ongoing audits is the Audit of Conflict of Interest/Related Party Transactions, which was approved by the Board of Trustees in the FY 2020-2021 annual Audit Plan. He explained that the Office of Internal Audit had initiated the planning and preliminary work on said audit when it was learned that the University was in the process of revamping its conflict of interest (COI) process and reporting system, adding that it was determined that the audit of the COI process would be more purposeful if



performed after the implementation and operation of the revamped process. He pointed out that the audit of the COI process was postponed and replaced with the new Audit of Internal Controls and Data Security over Personal Data Pursuant to Florida Department of Highway Safety and Motor Vehicles.

Mr. Williams remarked on the progress towards the completion of past audit recommendations, adding that there were 60 recommendations due for implementation through January 31, 2021, and that 51 (85 percent) of the said recommendations were completed and nine (9) (15 percent) were partially implemented. He pointed out that, as Committee Vice Chair Prescott indicated earlier in the meeting, the Office of Internal Audit is providing support in resolving the contracting issues reported in the Audit of Athletics Health Services Billing and Collections Process and Contract Performance.

Mr. Williams commented on the BOG's proposed Regulation, 3.003 Fraud Prevention and Detection, adding that a consortium made up of chief audit executives within the State University System met to discuss the proposed regulation. He described areas of concern for the consortium, specifically (1) the delineation of responsibility for the ownership of fraud controls and risk management framework, adding that the consortium agreed that this is the responsibility of management and (2) clarity on the responsibility for investigating fraud, waste, and abuse, noting that the consortium concurred that this should be the responsibility of the internal audit function. Mr. Williams explained that the consortium also agreed that lack of coordination within the university community may result in the inappropriate handling of complaints or internal audit being unaware of matters that appropriately should have been investigated by them. He remarked that, in anticipation of the funds that the University is slated to receive under the Coronavirus Response and Relief Supplemental Appropriations Act, 2021 (CRRSAA), Higher Education Emergency Relief Fund (HEERF II), the Office of Internal Audit was asked to review the University's framework for distributing aid to students, adding that comments were provided to management after conducting said review.

In response to Trustee Leonard Boord, Mr. Williams explained that the follow-up to the audit on Athletics Departments' Health Services Billing and Collections Process consists of a complex review process that involves multiple parties. Sr. VP and CFO Jessell remarked that there is no indication of fraud involved with the transaction, adding that Vivature has been forthcoming in providing data. He explained that a number of the complexities are related to filters on the system where it was not possible for the University to obtain the data. He stated that while the billings and collections processes were the focus of said audit, the electronic medical records component has been working as intended, noting that because of the complexities involved, most institutions are engaging with vendors, such as Vivature, for only the electronic medical records component. Sr. VP and CFO Jessell pointed out that the University is obtaining the data and reconciling said data in order to determine the contractual obligations of both parties under the agreement. He stated that if the University were to terminate the agreement with Vivature, an alternate vendor is needed for the electronic medical records component. Board Vice Chair Tovar commented that while issues with the billings and collections components should have been identified earlier, he is comfortable with the review process that is underway.

Board Vice Chair Tovar remarked on the importance of moving forward, as soon as possible, with the COI audit. Mr. Williams explained that the new target date to begin work on the audit is October 2021. Vice President for Research and Economic Development Andres G. Gil explained that the COI changes are substantial and based on a new state law and federal regulations on foreign influence and outside activities. In response to Trustee Natasha Lowell, Mr. Williams commented on the Coronavirus Aid, Relief, and Economic Security (CARES) Act, adding that the University has stayed abreast of changes in order to ensure the proper oversight activity related to awards.

## **5.2 University Compliance and Integrity Quarterly Report**

Chief Compliance and Privacy Officer Ms. Jennifer LaPorta provided the University Compliance and Integrity quarterly report. She pointed out that the new format for the quarterly report provides detail and progress on key compliance initiatives. She commented on program structure and oversight, specifically relating to the Compliance team's participation in taskforces, committees, Biscayne Bay Campus leadership meetings, and other compliance-related initiatives. She remarked on global risk and foreign influence governance activities, namely, that the Compliance team conducted 111 visual compliance reviews during the reporting period, reviewed and issued recommendations regarding employee and student petitions for international and domestic travel as part of University Travel Committee, and coordinated the University's response to the Foreign Source reporting requirement pursuant to Section 117 of the Higher Education Act.

In response to Committee Vice Chair Prescott, Provost and Executive Vice President Kenneth G. Furton commented that the University recently submitted a report to the BOG summarizing FIU's foreign programs. Provost Furton explained that the University's largest foreign program is in Tianjin, China, adding that through a partnership with the Tianjin University of Commerce, FIU offers an undergraduate dual-degree program in Hospitality Management. VP Gil indicated that, in terms of research, the University has only one (1) project that is funded through an entity in China, noting that all projects funded through foreign entities are fully vetted to ensure that they are not included among the State Department's list of restricted entities. President Rosenberg commented that he personally met twice with the special agent in charge of the Federal Bureau of Investigation (FBI) in order to convey that the University is sensitive to and fully cooperative with the challenges that the FBI is confronting. (*Attachment 1 provides greater detail on the University's China-related activities.*)

Ms. LaPorta described progress on compliance initiatives pertaining to standards of conduct and policies, namely, the University-wide three-year policy review, University-wide substantive policy review of 596 total policies and procedures, and the submission of policies to the Policy Committee for a second-tier substantive review to provide feedback and recommendations to the policy owners. She commented that the institutional COI Policy applies to anyone with direct authority over the allocation of University resources, adding that this includes FIU's President, Provost, vice presidents, deans, and other leaders that the President designates as being covered under the policy. Ms. LaPorta pointed out that there will be a special process to assess conflict disclosures, which will include an institutional Conflict of Interest Committee. Following-up on Mr. Williams' remarks on the proposed BOG Regulation, Ms. LaPorta indicated that the regulation requires each board of trustees to adopt its own regulation to provide reasonable assurance that fraudulent activities are prevented, detected, and investigated. She remarked that the Compliance team is working with management, the Office of Internal Audit, and the Office of the General Counsel to draft a

regulation for Board of Trustees consideration, and subsequently engage in the BOG's Regulation Promulgation Procedure.

Ms. LaPorta commented on the training and education program, highlighting training completion rates for 2020 (97%) and 2021 (98% to-date). She explained that the BOG contracted with Kognito and implemented a simulation-based training, which is designed to help faculty and staff improve their mental health literacy, to help them identify students in distress, and to better prepare them to respond to those concerns. She added that the BOG requires that all State University System employees complete said training, noting that FIU's division of human resources has been engaging in an active campaign to effectuate the completion of said training. Ms. LaPorta pointed out that, through the end of January, the University reported an 88.4% completion rate to the BOG and that it is likely that the BOG will be reporting on the status of the system-wide training initiative at its next board meeting.

Ms. LaPorta commented on the launch of phase three of the privacy program assessment. She pointed out that the University's Conflict of Interest Committee is leading the institutional review process, adding that prior to postponing the Audit of Conflict of Interest/Related Party Transactions, the Office of Internal Audit consulted with the Committee and required a justification from the Committee for postponing the audit. She highlighted the Scorecard system, which serves as an incentive for completing compliance tasks and serves as a method for communicating non-compliance through the reporting chain for discipline, if appropriate. Ms. LaPorta described the escalation protocol, commenting that the Division of Human Resources provides support to ensure the appropriate disciplinary actions, up to and including, adversely affecting an employee's personnel file and/or annual performance evaluation, for those individuals who have not completed a required compliance task. She addressed the Ethical Panther Hotline, noting that the Compliance office coordinated, reviewed, and tracked 40 reports during the review period. She reported that the Compliance office is in the final stages of recruiting for the Compliance Coordinator position.

Trustee Joerg Reinhold commended Compliance efforts, specifically the completion rates on the required trainings. In response to Trustee Chanel T. Rowe, Senior Vice President for Human Resources and Vice Provost for Diversity, Equity & Inclusion (DEI), El pagnier K. Hudson commented that University trainings relating to implicit bias are among the DEI priorities. Also, in response to Trustee Rowe, Trustee Reinhold remarked that the Faculty Senate recently approved changes to the Tenure and Promotion manual, adding that said changes include the requirement that the Chair and members of the Tenure and Promotion Committee complete diversity and bias training. In response to Trustee Lowell, Ms. LaPorta indicated that the University restricted domestic and international travel, except for travel deemed critical to research preeminence or student success.

## **6. New Business**

### **6.1 Senior Management Discussion of Audit Processes**

Committee Vice Chair Prescott 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 the meeting is conducted in the Sunshine, no one present was required to leave during the discussion with senior management,

adding that this was strictly voluntary. The Committee met with senior management to discuss the internal audit process. President Rosenberg commented on the sense of urgency relating to finalizing the review of the issues raised in the Audit on Athletics Departments' Health Services Billing and Collections Process and moving forward with the Audit of Conflict of Interest/Related Party Transactions. He added that no other issues rose to the level of discussion with the Committee at the present time.

## **7. Concluding Remarks and Adjournment**

With no other business, Committee Vice Chair Gene Prescott adjourned the meeting of the Florida International University Board of Trustees Audit and Compliance Committee on Tuesday, February 23, 2021, at 9:19 a.m.

March 2, 2021

Dear Trustees,

Last week, at our Audit and Compliance Committee meeting, a question was asked regarding our activities in China and as time did not allow for a more detailed response, I am following-up with the summary below.

As of February 19, 2021, FIU has 37 active agreements with 22 partners in China, all related to academic programs. We have one active faculty and student exchange agreement and four faculty-led program agreements which would qualify as student mobility programs (with almost 400 participating in study abroad to China in the last 5 years). As mentioned during the meeting, we only have one active research award with a Chinese sponsor – China Pharmaceutical University – with a present value of \$46,000. Additionally, the College of Business has two recruiting programs in place with Chinese corporations with no enrollment as of yet.

Most important in terms of our Chinese activities are our partnerships with Tianjin University of Commerce (TUC), Qingdao University (QU), and Hebei University of Technology (HEBUT) as students receive a degree from FIU upon completion of each of these dual degree programs.

Our TUC partnership has been in place since 2004. Each year, approximately 300 students are recruited into our dual degree program resulting in a Bachelor of Science in Hospitality Management. The curriculum offered in our China program is the same as that offered at our Biscayne Bay Campus and is reviewed and accredited by the Southern Association of Colleges and Schools Commission on Colleges. Since its inception, 1,198 students have participated in this program.

Our QU partnership has been operating since 2016 and students participating in this program ultimately receive a dual Bachelor of Arts in Spanish degree from QU and FIU. Since Fall 2016, there have been 333 students enrolled in this program.

Lastly, our HEBUT partnership has been in place since 2019 and participating students earn a dual Bachelor of Science in Electrical Engineering and Automation. Each year, approximately 100 students enroll in the program.

To deal with any export of information as a result of these agreements, we have strong export control processes in our policies and procedures that control what laboratory instruments, equipment, materials, software, technology and technical data can be transferred out of the country by any means (e.g. cargo shipment, hand-carried laptop content, courier, email, and spoken communication) as well as what can be accessed by foreign nationals present at our laboratories for whom certain export restrictions apply. Additionally, any collaboration with a foreign entity is screened against restricted party lists to verify whether said entity is debarred, suspended, or otherwise banned by the federal government from interacting with U.S. entities.

From a foreign influence prevention perspective, we have strengthened our review process of proposed J-1 Visa Visiting Scholar and Post Doc candidates from China (among other countries) to ensure that visits and positions under this Visa program are wholly consistent with FIU's collaborative intentions and research security requirements. In addition, our Foreign Influence and Global Risk Task Force has been meeting regularly to inform and coordinate FIU's strategy to these concerns across various FIU functions.

Additionally, I have made it a custom to meet with the Special Agent in Charge at the Miami field office of the Federal Bureau of Investigation (FBI) located adjacent to our FIU@I-75 to keep apprised of any concerns pertaining to U.S. relations with China that could be relevant to our FIU.

I hope this gives you a better look into our existing connections with China. If you have any follow-up questions or would like any more details, I would be happy to provide.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark B. Rosenberg', with a stylized flourish at the end.

Mark B. Rosenberg

**THE FLORIDA INTERNATIONAL UNIVERSITY**  
**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
June 16, 2021

**Subject: Internal Audit Plan, 2021-22**

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**Proposed Committee Action:**

Approve the University Internal Audit Plan for Fiscal Year 2021-22.

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**Background Information:**

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

The Audit and Compliance Committee Charter, Roles and Responsibilities, section 4.31, states, in relevant part, that:

The Audit and Compliance Committee shall... Review the proposed internal audit plan for the coming year [or the multi-year plan] and ensure that it addresses key areas of risk and that there is appropriate coordination with the external auditor.

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

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**Supporting Documentation:**

Internal Audit Plan, 2021-22

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

**Facilitator/Presenter:**

Trevor L. Williams

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**MEMORANDUM**

**Date:** June 4, 2021

**To:** Chairman and Members of the Audit and Compliance Committee

**From:** Trevor L. Williams, Chief Audit Executive

**Subject:** **Internal Audit Plan for Fiscal Year 2022**

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I am pleased to present FIU's Office of Internal Audit (OIA) proposed audit plan for fiscal year 2022 for your review and approval. The plan was developed in collaboration with University administration, using a systematic risk-based approach to help us determine which audits to perform. This approach fulfills our goal of allocating internal audit resources effectively and focuses on the imminent risks to the University's operations. We realize that many University operations will again be in transition during the first three months of the plan as the University reverts to pre-pandemic conditions. This year's plan factors into its development the corollary of the transition and the recruitment challenges of finding appropriately qualified candidates to fill open positions.

**Risk Assessment:**

Consistent with the prior year, we developed this year's audit plan by using the 2019 University-wide risk assessment and the 2021-2025 Five-year Audit Plan as a baseline. To ensure the risk profile determined through the University-wide risk assessment was reflective of the current and anticipated near-term conditions, we re-evaluated certain risk factors and solicited the input of Audit and Compliance Committee members, the University President, senior management, and audit staff. Through this collective effect, we adjusted the risk ratings and areas of audit focus for relevance and timing, as needed. We considered the typical relevant risk factors, including operational, safety, financial, regulatory, and reputational risks, as well as materiality and past audit coverage. (Please refer to the Risk Assessment Heat Map showing the number of risks evaluated and their relative placement on the following page as well as Attachment 1).

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

<b>IMPACT</b>	Lasting damage to reputation, operations & funding.	Severe	39	24	8	5
	Disrupts operations over months; up to \$1M at risk.	Significant	108	125	28	5
	Short-term negative effects/press; up to \$250K at risk.	Moderate	112	159	34	2
	Minor regulatory or reputational effects; < \$25K at risk.	Negligible	169	43	5	1
			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%
			<b>LIKELIHOOD</b>			

To achieve the best use of audit resources, we continue to focus our audit coverage to areas of high risks (those falling within the red section on the heat map). We continue our collaboration with the Office of University Compliance and Integrity in developing a framework and strategy for addressing and mitigating the other identified risks. Attached to this memo is a combined Risk Assessment/Five-Year Audit Plan.

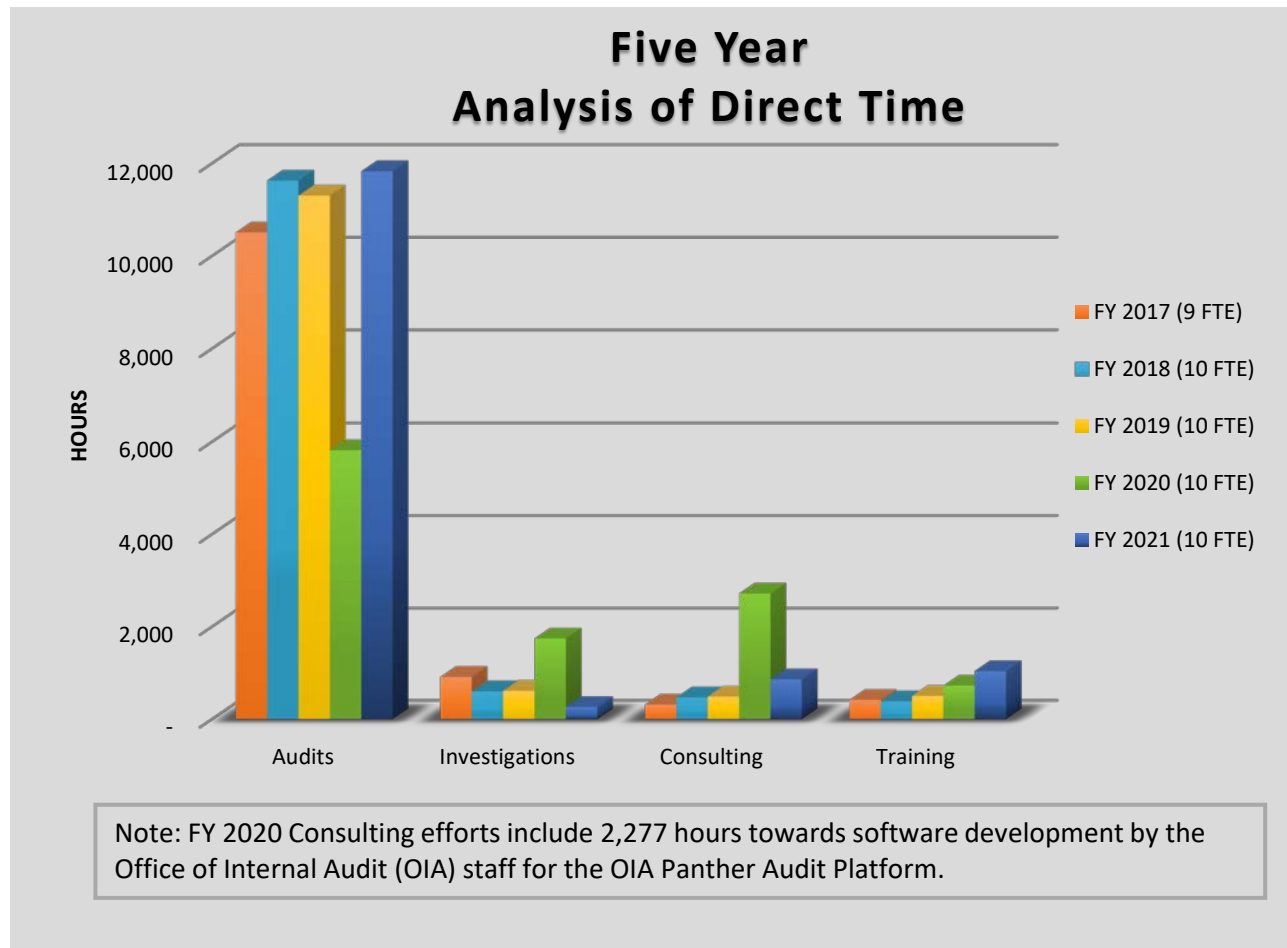
**Internal Audit Resources:**

Included in the responsibilities of the Audit and Compliance Committee is to review the resources of the Office of Internal Audit annually.<sup>1</sup> The composition of our Office currently includes 10 certified professional auditor positions (eight of which are filled), an administrative services coordinator, and three student interns. We are actively recruiting to fill the two vacancies; however, finding appropriately qualified candidates has been a challenge, especially for one of the two positions. We will continue the recruitment process in our aim to have a full complement of qualified, professional staff as soon as possible.

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

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



Despite our established audit plan, at times our workload is difficult to predict as investigations and other unplanned work affect our progress towards the completion of planned audit projects. Although we cannot control such occurrences, with our focus commitment and intentionality, we have rebalanced our audit, investigative, and other accountability activities such as following up on the implementation status of past recommendations, in line with historical levels. During the last fiscal year, we were able execute the audit plan with some measure of success, whereby there were only three carryover audits. The implementation of new systems, timing of needed services, and disruption due to turnover delayed execution of these audits. Nevertheless, we completed two substitute projects in their places.

**Audit Plan:**

The number of audits planned for the 2021-2022 fiscal year is based upon the current resources and estimated direct audit manhours available. We will adjust the plan accordingly as changes to these drivers occur. The following table outlines our proposed audit plan for FY 2022:

<b>Carryover Audits:</b>	
Affiliated Agreement for Student Placement and Rotation •	
Conflict of Interest and Related Party Transactions •	
Data Breach of Protected Information •	
Lab Safety •	
<b>Proposed New Audits:</b>	
<b>Unit/Department</b>	<b>Area of Focus</b>
Academic Affairs	Student Health Center •
Analysis and Information Management	Performance Based Funding Metrics Data Integrity •
Athletics	NCAA Football Attendance Certification •
College of Medicine	Human Subject Research Controls •
College of Public Health & Social Work	Operational Controls •
External Relations, Communications, & Marketing	Brand Alignment and Affinity Management and Digital/Web Communication Standards Compliance •
Information Technology	Cybersecurity Prevention and Detection Controls •
Information Technology	Physician Assistant Program – IT Controls •
Research & Development	Research Training and Policy Compliance •
University-wide	Export/Import Controls •
University-wide	FERPA Compliance •
University-wide	General Data Protection Regulation Controls •
University-wide	Student Safety – Hazing and Alcohol Abuse Prevention •
University-wide	Admissions Policy Compliance •
University-wide	Follow-up of Prior Audit Recommendations •
Targeted	Continuous Auditing

**Conclusion:**

The risk-based approach used in establishing the baseline risk assessment and re-evaluating rating of certain risks connected to University activities and programs incorporated the input from Audit and Compliance Committee members, the University President, and University Management. This enabled our collective knowledge to identify potential areas for audit and to develop the proposed audits for the 2022 fiscal year that will optimize our resources and capitalize on our audit staff's individual strengths. In addition, to a large extent, it serves as the framework for identifying the planned audits for the next five years as depicted on the following page.

# Internal Audit Plan for Fiscal Year 2022

June 4, 2021

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Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan												
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				Prior	2019	2020	2021	2022	2023	2024	2025	2026
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	x				✓			
4.	Academic Affairs	COVID-19 Related Student Fee Refund – (3/2)	[3/1]				x					
5.	Analysis & Information Management	Performance Based Funding Metrics	(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	x		✓	✓	✓	✓	✓
10.	Capital Construction	Project Administration & Funding	(2/4)	x					✓			
11.	College of Arts & Science	Information Technology and Financial Controls	(3/3)	x					✓			
12.	College of Medicine	Affiliated Agreements For Student Placement & Rotation	3/4	x			x					
13.	College of Medicine	Human Subject Research Controls	4/4	x				✓				
14.	College of Nursing and Health Sciences	Auxiliary Funded Programs Operations	(3/2)			x				✓		
15.	College of Public Health & Social Work	Operational Controls	(3/2)					✓				
16.	Enrollment Services	Motor Vehicle Internal Controls & Data Integrity	(4/1)	x		x			✓			
17.	Environmental Health & Safety	Lab Safety	3/4	x			x			✓		
18.	Environmental Health & Safety	Hazardous Wastes & Materials Management	2/4	x						✓		
19.	Environmental Health & Safety	Regulatory & Code Compliance	2/3	x						✓		
20.	External Relations, Communications, & Marketing	Comprehensive/Coordinated Content Driven Solutions	4/3						✓			
21.	External Relations, Communications, & Marketing	Brand Alignment and Affinity Management and Digital/Web Communication Standards Compliance	4/4					✓				
22.	Financial Management	Purchasing & Competitive Bidding Process	2/3	x	x	x	x			✓		
23.	Financial Management	Treasury Management	(1/2)			x					✓	
24.	FIU Foundation	Donor Intent/Confidentiality - 2/3	[2/2]	x			x				✓	
25.	Housing & Residential Life	Student Housing	4/2	x						✓		
26.	Human Resources	New Employee Document Verification Process - 4/3	[3/2]				x			✓		
27.	Human Resources	Payroll	(4/3)	x	x				✓			
28.	Human Resources	Overpayment of Terminated Employees	(3/2)	x	x				✓			
29.	Information Technology	Data Breach of Protected Information	3/4	x	x			✓				
30.	Information Technology	IT Physical Controls	3/3	x					✓			
31.	Information Technology	Panther Tech	(3/3)						✓			
32.	Information Technology	Data Loss Prevention Controls	(3/2)	x	x	x				✓		
33.	Information Technology	Cybersecurity Prevention and Detection Controls	(4/3)					✓				
34.	Information Technology	Vendor Management	(3/3)	x						✓		
35.	Information Technology	Physician Assistant Program – IT Controls	(3/2)					✓				
36.	Information Technology	Media Sanitation Guidelines & Controls	(3/3)				x				✓	
37.	Instruction & Academic Support	Grading Integrity Management	4/3						✓			
38.	Parking & Transportation	Motor Vehicle Internal Controls & Data Integrity	(4/1)	x	x		x			✓		
39.	Plant Operations & Maintenance	Motor Pool (University Fleet Management) - 4/4	[4/2]	x			x			✓		
40.	Plant Operations & Maintenance	Access Controls – Secure Locations	3/3	x						✓		
41.	Plant Operations & Maintenance	Facilities Inspections & Deferred Maintenance	3/3	x							✓	
42.	Plant Operations & Maintenance	Construction Accident Reporting	2/4								✓	
43.	Plant Operations & Maintenance	Student Safety – Safety Athletic & Recreational Facilities	2/3	x						✓		
44.	Police Department	Jeanne Clery Act Compliance	(2/4)	x							✓	
45.	Research & Development	Research Training & Policy Compliance	3/3	x				✓				
46.	Research & Development	Biohazards Response Management	2/3	x							✓	
47.	Research & Development	Information Technology Controls	(3/4)						✓			
48.	Research & Development and College of Medicine	Plagiarism & Research Misconduct Management & Controls	3/3						✓			
49.	Student Affairs	Children's Creative Learning Center	(3/3)	x						✓		
50.	University-wide	Accounts Receivable Process	(3/2)			x					✓	
51.	University-wide	Conflict of Interest & Related Party Transactions	3/3	x				✓				
52.	University-wide	Export/Import Controls	4/4					✓				
53.	University-wide	Payroll Irregularities and Fraud Controls 3/3	[3/2]				x			✓		
54.	University-wide	Grant Accounting – Auxiliary & Foundation Funded – 4/4	[3/2]				x					✓
55.	University-wide	FERPA Compliance	3/3	x				✓				
56.	University-wide	COVID-19 Financial Assistance Compliance - 3/4	[3/2]				x					
57.	University-wide	Natural Disaster Preparedness & Response	3/4						✓			
58.	University-wide	Use of Student Fees	2/3	x	x						✓	
59.	University-wide	Grant Expenditure Controls	2/3	x						✓		
60.	University-wide	General Data Protection Regulation Controls	(3/4)					✓				
61.	University-wide	Background Check – Volunteers & Third Parties	(4/3)	x	x				✓			
62.	University-wide	Student Safety – Hazing & Alcohol Abuse Prevention	(3/4)					✓				
63.	University-wide	Admissions Policy Compliance	(3/4)					✓				

# Internal Audit Plan for Fiscal Year 2022

June 4, 2021

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Florida International University Office of Internal Audit Risk-Based Five-Year Audit Plan												
No.	Operational Unit/Area	General Subject Matter	Risk Index	Past Audit Coverage				Planned Audit Coverage				
				prior	2019	2020	2021	2022	2023	2024	2025	2026
64.	University-wide	Follow-up on Prior Audit Recommendations	(4/1)	x	x	x	x	✓	✓	✓	✓	✓
65.	Targeted	Continuous Auditing	N/A					✓	✓	✓	✓	✓

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



<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
1	Brand Marketing	Affinity to the FIU Brand	4/4	21
2	Digital Communications	Entities building solutions on their own without content strategy, branding or compliance to standards	4/4	21
3	International Affairs	Failure to maintain security of students and faculty abroad	4/4	52
4	International Affairs	Impact of import/export controls	4/4	52
5	Social Media	Limited resources/personnel for the size of the University	4/4	21
6	Academic Support	Grade inflation	4/3	37
7	Design Services	Departments/entities that do not have the budget to work with us produce pieces that are below University standards	4/3	20
8	Digital Communications	Lack of importance of "content driven" solutions across the institution	4/3	20
9	News & Communications	Urgency in project timelines	4/3	20
10	News & Communications	Limited resources to increase print run of FIU magazine to keep pace with a growing alumni base	4/3	20
11	Housing	Insufficient student housing	4/2	25
12	Motor Pool	Poor vehicle conditions impacting safety, effectiveness, and employee morale	4/2	39
13	Athletic Centers - Buildings & Fields	Facilities become deteriorated and inoperable	3/4	43
14	Athletic Centers - Buildings & Fields	Unsafe facilities	3/4	43
15	International Affairs	Confusing international laws	3/4	52
16	IT Compliance	Data breach/leak of protected information	3/4	29
17	Marketing	Lack of brand alignment across units	3/4	21
18	Media Relations	Natural Disasters: weather, hurricanes, etc.	3/4	20

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
19	Patient Care (SM)	Potential increase of sites requiring payment per student rotations	3/4	12
20	Safety – Research	Improper storage and/or disposal of laboratory materials	3/4	17
21	Academic Administration	Allocation of resources among academic programs and budgeting does not reflect institution's priorities and is not equitable	3/3	
22	Academic Administration	Lack of effective monitoring of productivity	3/3	
23	Academic Administration	Guidelines/support for academic administrators implementing new priorities and policies are ill-defined or absent	3/3	
24	Academic Personnel Administration	Lack of competitive salary structure	3/3	
25	Academic Support	Grade inflation	3/3	37
26	Accounting	Funds are expended that are incompatible with missions, objectives, and available resources	3/3	58 Various
27	Building Maintenance	Secure locations compromised (labs with hazardous materials, executive offices, financial facilities)	3/3	39
28	Community Relations	Difficulty in coordinating events with other departments that lack experience in event planning	3/3	20
29	Community Relations	Challenge of attending all events hosted in the community due to a limited budget	3/3	20
30	Dining	Failure to maintain clean, safe, and functional facilities	3/3	
31	Expenses	Related party transactions (fraud)	3/3	51
32	Export Controls	A faculty member or PI shares controlled technology via email or phone conversations with a potential visitor or foreign collaborator prior to initiating the export control review process (by routing a proposal, visa request, etc.)	3/3	45/52

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
33	Export Controls	Faculty member travels to embargoed destination during the summer and collaborates on research that is export-controlled or performs some other controlled activity (training, etc.)	3/3	45/52
34	Export Controls	Lack of awareness of export control regulations	3/3	52
35	Financial Aid	Failure to reconcile fiscal and financial aid records	3/3	55
36	Financial Fraud – Research	Conflict of interest	3/3	45/51
37	Human Resources	Retention of qualified talent	3/3	
38	Instruction	Poor instruction	3/3	
39	Instruction	Failure to maintain reasonable class size	3/3	
40	International Affairs	Failure to comply with federal rules regarding taxation of income	3/3	
41	International Affairs	Employee/institutional liability	3/3	52
42	IT Compliance	Failure to secure protected health information (failure to comply with HIPAA)	3/3	29
43	IT Daily Operations	Lack of a process for managing facilities to provide a suitable physical surrounding which protects the IT equipment and people against man-made and natural disasters	3/3	30
44	Major Repair & Renovation	Failure to perform deferred maintenance on facilities	3/3	41
45	Media Relations	Traditional newsrooms continue to shrink and competition from peer institutions	3/3	20
46	Research Administration	Insufficient staffing	3/3	
47	Student Centers & Activities	Inequitable funding among various campus organizations	3/3	
48	Student Centers & Activities	Student fees do not cover operations sufficiently	3/3	58
49	Accounting	Electronic financial management system failure	2/4	Various
50	Athletics (NCAA)	Deterioration of facilities	2/4	43

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
51	Dining	Inadequate back-up power supply	2/4	
52	Environmental Health & Safety	Failure to adequately secure hazardous materials (not select agents)	2/4	17/46
53	Environmental Health & Safety	Exposure of individuals to unhealthy contaminants or physical harm	2/4	17/46
54	Governance	Inability to meet financial obligations (bonds)	2/4	23
55	Governance	Ineffective resource allocations	2/4	23
56	Health Services	Violations of HIPAA	2/4	29
57	Health Services	Incorrect diagnosis	2/4	8
58	Health Services	Improper diagnosis	2/4	8
59	Human Resources	Benefits are too costly for institution	2/4	
60	Human Resources	Discrimination in workplace	2/4	
61	Major Repair & Renovation	Construction accidents	2/4	42/10
62	Patient Care (SM)	Alienation of partner hospitals	2/4	12
63	Research	Research misconduct	2/4	48/45/2
64	Research	Failure to comply with applicable human subject protection regulations	2/4	13
65	Research	Failure to comply with applicable animal care regulations	2/4	45
66	Research	Lack of adequate monitoring of research activities	2/4	45*/2*
67	Research	Lack of adequate review of research design by the IRB	2/4	45*/48*
68	Research Administration	Inadequate policies and training	2/4	45*/2*
69	Research Administration	Insufficient post-award monitoring	2/4	54*/59*
70	Revenue	Credit Card information not properly safeguarded	2/4	Various
71	Safety – Research	Untimely or inappropriate response to accidents and other incidents	2/4	18/17/46

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
72	Security – Research	Natural disaster	2/4	57
73	Athletics (NCAA)	Injuries to student athletes	4/1	
74	Academic Administration	Failure to communicate effectively	3/2	
75	Academic Administration	Failure to train faculty and staff for academic administration	3/2	
76	Academic Personnel Administration	Conflicting roles and expectations for teaching faculty	3/2	
77	Academic Support	Poor scheduling practices leading to sub-optimal use of classrooms, etc.	3/2	
78	Accounting	Inadequate records management (includes retention)	3/2	Various
79	Athletics (NCAA)	Title IX violation	3/2	7/6
80	Athletics (NCAA)	Severe weather threat during athletic event	3/2	
81	Financial Reporting	Accountability over recorded transactions may not be maintained	3/2	Various
82	Financial Reporting	Inadequate record maintenance	3/2	Various
83	Grants Accounting	Allocation of resources among academic programs and budgeting do not reflect institution's priorities and are not equitable	3/2	
84	Housing	Breach of contract	3/2	25
85	Human Resources	Alien employees	3/2	26
86	Institutional Compliance	Lack of a well-defined operational structure that outlines, documents, and supports the University's compliance efforts	3/2	
87	Instruction	Ineffective interdisciplinary or interdepartmental working relationships	3/2	
88	Instruction	Unanticipated changes in enrollment patterns	3/2	
89	IT Customer Service	Failure to maintain the staffing levels or skill sets needed for alignment with the business	3/2	
90	IT Customer Service	Lack of a process for ensuring achievement of IT performance objectives	3/2	

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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
91	IT Customer Service	Lack of clearly defined and properly managed service levels to meet the needs of the business	3/2	
92	IT Daily Operations	Lack of a process for ensuring the achievement of performance objectives set for IT processes	3/2	
93	IT Strat Planning & Governance	Failure to document infrastructure architecture	3/2	
94	IT Strat Planning & Governance	Failure to maintain a motivated and competent workforce	3/2	
95	Media Relations	Technological & web Issues	3/2	21
96	Payroll	Incorrect amounts disbursed to employees	3/2	27
97	Payroll	Failure to identify fictitious/ghost employees	3/2	53
98	Physical Plant Administration	Exceeding scheduled completion date	3/2	10
99	Purchasing	Vendor contracts are not properly administered	3/2	22
100	Revenue	Lack of timely and accurate reconciliation of revenue	3/2	50
101	Revenue	Unrecorded or incorrectly recorded revenue	3/2	50
102	Student Services Administration	Student services are not profitable	3/2	58
103	Student Services Administration	Student fees insufficient to cover operations	3/2	58
104	Student Services Administration	Insufficient opportunities for student activities	3/2	
105	Student Services Administration	Failure to market student services effectively	3/2	
106	Academic Administration	Fund use not aligned with institutional goals and objectives	2/3	
107	Academic Administration	Poor academic administrator quality	2/3	
108	Academic Administration	Poorly implemented pay plans	2/3	
109	Academic Personnel Administration	Inadequate planning for faculty replacement (aging faculty)	2/3	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
110	Academic Personnel Administration	Incompetent faculty	2/3	
111	Academic Reporting	Biased grading practices	2/3	37
112	Academic Support	Lack of adequate library services and resources to support the needs of the institutional community	2/3	
113	Accounting	Failure to comply with institutional and/or state purchasing requirements	2/3	22
114	Accounting	Complex financial information system	2/3	
115	Accounts Payable	Competitive bids are not part of the purchasing process	2/3	22
116	Athletics (NCAA)	Major NCAA violation	2/3	6
117	Athletics (NCAA)	Athletes receiving money illegally	2/3	6
118	Athletics (NCAA)	Consistently losing records in major revenue sports	2/3	
119	Athletics (NCAA)	Depressed ticket sales	2/3	
120	Athletics (NCAA)	Stagnant or decreasing booster contributions	2/3	
121	Building Maintenance	Failure to maintain Building component (HVAC, elevator, etc.)	2/3	41
122	Compliance – Research	Unallowable costs charged to grant	2/3	59/45
123	Counseling Services	Inadequate counseling and advisory services	2/3	
124	Counseling Services	Inadequate crisis management	2/3	
125	Counseling Services	Failure to identify a high-risk student	2/3	
126	Course & Curriculum Development	Poor course availability for academic progress	2/3	5
127	Course & Curriculum Development	Failure to establish degree programs and courses of study relevant to societal needs and institutional strategies	2/3	5
128	Course & Curriculum Development	Failure to maintain appropriate levels of semester credit hours taught	2/3	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
129	Course & Curriculum Development	Rigid and maladapted curriculum	2/3	
130	Dining	Failure to meet student expectations	2/3	
131	Dining	POS system inoperable during business hours	2/3	
132	Dining	Failure to comply with health codes	2/3	
133	Dining	Inadequate food inventory	2/3	
134	Dining	Loss or theft of food inventory	2/3	
135	Dining	Inadequate staffing to serve students	2/3	
136	Dining	Poor decision to outsource food service	2/3	
137	Emergency Preparedness	Natural disaster destroys major portion of campus	2/3	57
138	Enrollment Management	Inadequate departmental funding and staff	2/3	
139	Environmental Health & Safety	Unsafe lab conditions	2/3	17
140	Environmental Health & Safety	Failure to comply with regulatory requirements	2/3	18
141	Environmental Health & Safety	Failure to follow safety procedures when using equipment	2/3	17/46
142	Environmental Health & Safety	Failure to prevent life safety code violations	2/3	17/46
143	Expenses	Inadequate bidding procedures	2/3	22
144	Export Controls	Laptops, PDAs, or other computing devices transported to a foreign country without review for potential export issues and license requirements	2/3	52
145	Export Controls	Violating OFAC or other sanctions and embargoes by hiring an employee or contracting with a vendor who appears on one of the export control or other governmental lists of restricted parties	2/3	52



<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
146	Export Controls	Violating OFAC or other sanctions and embargoes by processing a financial transaction with an OFAC country and/or Specially Designated Nationals (SDN)	2/3	52
147	Export Controls	Violating OFAC or other sanctions and embargoes by providing services, goods, or anything else of value to countries and/or persons on OFAC country and/or Specially Designated Nationals (SDN) lists without license from appropriate agency	2/3	52
148	Export Controls	Foreign students participating in or given access to controlled research or labs containing controlled equipment/defense items without obtaining export license	2/3	52
149	Export Controls	A foreign visitor is allowed to conduct research in a lab without export control review	2/3	52
150	Export Controls	Controlled items are exported without license, including items/technologies provided or disclosed to a foreign national either in the U.S. (deemed export) or outside the U.S.	2/3	52
151	Export Controls	Faculty, staff, or students email controlled technology (software source code, plans or schematics, unpublished controlled research) to a colleague out of the country or disclose such technology over the phone without export control review	2/3	52
152	Export Controls	Controlled items Federal Regulations are exported without license, including items/technologies shipped or carried (even temporarily) outside the U.S.	2/3	52
153	Export Controls	Controlled items are exported without license, including items/technologies used or applied on behalf of or for the benefit of any foreign entity or person anywhere	2/3	52
154	Export Controls	Faculty, staff, or students ship lab materials, prototypes, or other controlled technologies to	2/3	52

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
		a foreign collaborator or colleague without export control review		
155	Export Controls	Faculty, staff, or students travel abroad with University property and do not contact ORI for export control review of those items	2/3	52
156	Export Controls	A PI begins work on a contract with controlled technologies or export control restrictions prior to the contract being executed by the University	2/3	52
157	Export Controls	Export-controlled equipment is purchased and shipped for research being conducted abroad without export control review	2/3	52
158	Export Controls	Export-controlled equipment is purchased without export control review resulting in controlled equipment in a lab without appropriate safeguards in place	2/3	52
159	Export Controls	Export-controlled equipment is purchased from a foreign vendor causing an export-control concern if the item needed to be returned for repairs, etc.	2/3	52
160	Export Controls	Faculty or staff collaborate with a foreign colleague from an embargoed country and provide export-controlled information or training to them	2/3	52
161	Export Controls	Items improperly classified as not being deemed exports	2/3	52
162	Export Controls	Failing to maintain proper documentation when traveling with or exporting University property under a license exception	2/3	52
163	Export Controls	Violating the Anti-Boycott provisions of the EAR by providing information in response to an unsanctioned boycott	2/3	52
164	Export Controls	Failing to comply with the reporting provisions if information or certification of our compliance with an illegal boycott is requested	2/3	52

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
165	Export Controls	Shipment of export-controlled technology and/or information outside the U.S. without a license	2/3	52
166	Export Controls	A visitor from a restricted entity is allowed to access export-controlled equipment or technology on campus	2/3	52
167	Export Controls	Controlled exports accepted by University personnel without appropriate documentation and approvals	2/3	52
168	Export Controls	Violations of Federal rules and regulations due to lack of documentation or improperly maintained documentation	2/3	52
169	Export Controls	Not identifying export-controlled research	2/3	52
170	Financial Aid	Scholarships awarded to relatives (nepotism)	2/3	24/51/56
171	Financial Aid	Failure to award aid timely	2/3	24/56
172	Financial Aid	Ineffective aid packaging system	2/3	24/56
173	Financial Fraud – Research	Fraudulent expenditures on research grants	2/3	59/54
174	Governance	Noncompliance with laws and regulations	2/3	Various
175	Governance	Lack of appropriate director's insurance	2/3	
176	Grant Accounting	Inadequate controls of auxiliary and Foundation funds that are used for projects that involve FIU faculty	2/3	54
177	Grants Accounting	Lack of training/inadequate training for PI and support staff on requirements of specific grants	2/3	59/54/45
178	Grants Accounting	Failure to request sponsor approval for a reduction in effort of greater than or equal to 25%	2/3	59
179	Grants Accounting	Having payroll charges in excess of documented effort for the applicable contract or grant	2/3	59
180	Housing	Major building damage	2/3	25
181	Human Resources	Employees that separate from the institution retain access to systems	2/3	26/27/28/53

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
182	Human Resources	Conflict of interest disclosures	2/3	51
183	Human Resources	Employees are not aware of the procedures to initiate a grievance	2/3	
184	Human Resources	Hiring an unqualified individual or an individual that is not a good match for the organization	2/3	
185	Human Resources	The classification system for employees is not an accurate and complete reflection of the duties and responsibilities needed	2/3	
186	Human Resources	Inequitable pay across similar positions	2/3	
187	Human Resources	Benefits are not competitive with market	2/3	
188	Human Resources	No clear direction for the HR function	2/3	
189	Human Resources	A rapidly changing external human resource environment	2/3	
190	Human Resources	Fraud or misrepresentation on employment application	2/3	26
191	Human Resources	Inaccurate HR information such as leave & vacation balances, eligibility, service dates, etc.	2/3	Various
192	Human Resources	Inappropriate allocation of resources	2/3	
193	Human Resources	The workforce is not diverse	2/3	
194	Human Resources	Salaries and wage pay scales are not competitive to attract qualified employees	2/3	
195	Institutional Compliance	Important regulatory updates (statutes, regulations, and rules) are not known, monitored, or disseminated appropriately	2/3	OIA/OUCI
196	Institutional Compliance	Clery Act; Title IX; HIPAA; NCAA, etc., - institution lacks required policies per act/rule	2/3	44/55/60 Various
197	Institutional Compliance	Owner of areas of significant regulations not up-to-date with standards	2/3	OIA/OUCI
198	Institutional Compliance	No mitigation plan is in place to address significant risks identified	2/3	OIA/OUCI
199	Instruction	Failure to adequately prepare students for licensing/certifications exams	2/3	5

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
200	Instruction	Students not graduating/not graduating timely	2/3	5
201	Instruction	Inadequate resources for graduate education	2/3	
202	Instruction	Real or perceived inconsistencies related to the University's code of ethics	2/3	
203	International Affairs	Failure to maintain appropriate immigration status for faculty, scholars & staff	2/3	52
204	IT Compliance	Unauthorized use and disclosure of protected health information	2/3	29
205	IT Compliance	Failure to comply with PCIDSS	2/3	34
206	IT Customer Service	Failure to plan, implement, or maintain quality management standards and systems that provide for distinct development phases, clear deliverables, and explicit responsibilities	2/3	
207	IT Customer Service	Inadequate information security incident or event response	2/3	29
208	IT Daily Operations	Data is not available when needed	2/3	
209	IT Daily Operations	Unauthorized or inappropriate access to core systems	2/3	
210	IT Daily Operations	Unavailability of systems	2/3	
211	IT Development & Research	Lack of adequate staffing levels	2/3	
212	Legal	Failure to reduce risk of lawsuits	2/3	
213	Major Repair & Renovation	Substantial heating or cooling loss due to infrastructure failure	2/3	
214	Medical Education	Failure to attract and maintain quality faculty (recruitment)	2/3	
215	Medical Faculty & Staff	Impaired faculty and staff (EAP)	2/3	
216	Motor Pool	Fire danger in fuel and repair areas	2/3	39
217	Motor Pool	Incorrect storage of gasoline, diesel fuel and heating fuel leads to spill	2/3	39
218	Physical Plant Administration	Failure to have enough student housing	2/3	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
219	Physical Plant Administration	Poorly defined project scope	2/3	10
220	Physical Plant Administration	Time and budget overruns on projects	2/3	10
221	Physical Plant Administration	Contract Default	2/3	10
222	Purchasing	Employees with purchasing authority have a perceived or actual conflict of interest	2/3	22/51
223	Purchasing	Failure to select qualified bidder	2/3	22
224	Purchasing	Procurement cards are misused	2/3	22
225	Purchasing	Purchases are not competitively bid	2/3	22
226	Purchasing	Purchasing technology is not adequate to meet the needs of the purchasing function	2/3	22
227	Purchasing	Inefficient and ineffective purchasing function	2/3	22
228	Purchasing	Policies and procedures do not exist for all areas of the purchasing process	2/3	22
229	Recreation & Athletic Centers	Facilities become deteriorated and unusable	2/3	43
230	Research Quality	Inadequate documentation of research	2/3	45/13/2
231	Safety – Research	Accident involving biohazards or other hazardous materials	2/3	46
232	Social Media	Miscommunication with other departments in times of an emergency	2/3	20
233	Stakeholder Relations	Unfavorable relations with specific industries	2/3	
234	Student Centers & Activities	Poor campus safety	2/3	1/40
235	Student Services Administration	Improper use of student fees	2/3	58
236	Student Services Administration	Failure to investigate and resolve all complaints	2/3	
237	Accounting	Inappropriate release of confidential information	1/4	32 Various
238	Athletics (NCAA)	Abuse of athletes by coaching staff	1/4	

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239	Closing Process	Posting of fraudulent journal entries	1/4	
240	Closing Process	Unauthorized access to system results in data being intentionally altered or deleted	1/4	
241	Compliance – Research	Inadequate documentation to support charges to grant	1/4	45
242	Compliance – Research	Lack of compliance oversight function	1/4	45/2
243	Environmental Health & Safety	Failure of fire suppression system	1/4	19/17/41
244	Environmental Health & Safety	Failure to adequately secure select agents (hazardous materials)	1/4	19/17
245	Financial Aid	Non-compliance with federal or state regulations	1/4	56
246	Health Services	Failure to properly control infectious disease potential (blood borne pathogens, etc.)	1/4	
247	Human Resources	Inadequate funding of pension plans	1/4	
248	Human Resources	Individuals are hired who have been involved in unethical or illegal acts in their past	1/4	61
249	Human Resources	Sexual harassment is a common practice at the institution	1/4	
250	Human Resources	Hiring practices are unfair and the best employees are not hired	1/4	
251	Human Resources	Counselors are unqualified to provide Employee Assistance Programs (EAP service)	1/4	
252	Human Resources	Violation of federal & state laws	1/4	Various
253	Human Resources	Improper handling and investigation of employee grievances and complaints	1/4	
254	Human Subjects Research	Non-compliance with Health Insurance Portability and Accountability Act (HIPAA)	1/4	13
255	Major Repair & Renovation	Failure of structural integrity of buildings	1/4	
256	Media Relations	Adverse events: Terrorist attacks/Mass casualty/Data or Cyber Attacks	1/4	
257	Medical Education	Failure to maintain accreditation	1/4	

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258	Medical Education	Failure to maintain state/federal funding	1/4	
259	Medical Education	Failure to maintain adequate faculty/student/support ratios	1/4	
260	Motor Pool	Building condition	1/4	
261	Patient Care (SM)	Failure to supervise and assess students/residents	1/4	
262	Physical Plant Administration	Buildings do not meet user needs	1/4	
263	Physical Plant Administration	Campus is rundown and unattractive	1/4	
264	Physical Plant Administration	Failure to align campus master plan with institution's goals and objectives	1/4	
265	Physical Plant Administration	Failure to comply with construction statutes (local, state & federal)	1/4	
266	Physical Plant Administration	Incorrect disposal of dangerous chemicals	1/4	18
267	Recreation & Athletic Centers	Sabotage or terrorism	1/4	
268	Research Administration	Retaliation against whistle-blowers	1/4	
269	Research Financial	Inadequate financial reporting system	1/4	
270	Research Financial	Poor cash management, including insufficient/excessive drawdowns	1/4	23
271	Security – Research	Attacks or vandalism of research facilities	1/4	17/40
272	Security – Research	Failure to control laboratory access	1/4	17/40
273	Security – Research	Inadequate physical security for research facility	1/4	17/40
274	Security – Research	Non-compliance with export control laws	1/4	52
275	Student Services Administration	Failure to achieve accreditation	1/4	
276	Athletics (NCAA)	Unacceptable athlete conduct "off the field"	3/1	
277	Housing	Illegal downloads by students of copyrighted material using University network	3/1	



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278	IT Customer Service	Failure to deliver agreed upon services	3/1	
279	Motor Pool	Hazardous working conditions in repair centers	3/1	
280	Academic Administration	Failure to include faculty in the development of priorities and policies	2/2	
281	Academic Administration	Inappropriate/inequitable workload definition	2/2	
282	Academic Administration	Lack of effective oversight of faculty recruitment, retention, development and turnover	2/2	
283	Academic Administration	Programs not developed and evaluated for effectiveness, continued demand, and institutional priorities	2/2	
284	Academic IT	Failure to maintain controls over files transferred to mobile devices	2/2	
285	Academic IT	Ineffective use of technology in instruction and instructional support	2/2	
286	Academic Personnel Administration	Failure to recruit quality faculty and staff to match institutional needs	2/2	
287	Academic Personnel Administration	Inadequate faculty size	2/2	
288	Academic Personnel Administration	Insufficient recognition of or incentives for instructional quality	2/2	
289	Academic Personnel Administration	Lack of emphasis on instruction in setting goals and objectives for faculty	2/2	
290	Academic Personnel Administration	Overreliance on part-time faculty	2/2	
291	Academic Reporting	Inaccurate/untimely reports	2/2	
292	Academic Support	Failure to fund proper levels of academic support	2/2	
293	Academic Support	Inadequate lab processes and practices for the promotion of Environment, Health and Safety (EH&S)	2/2	
294	Academic Support	Inadequate or lacking academic advising	2/2	
295	Academic Support	Inadequately equipped classrooms and labs	2/2	

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296	Academic Support	Inequitable admissions practices	2/2	
297	Academic Support	K-16 initiatives are not clearly articulated and are not integrated with the objectives of the institution	2/2	
298	Academic Support	Lack of facilities (classroom/lab/other)	2/2	
299	Accounting	Errors in the accounting system are not detected in a timely manner	2/2	
300	Accounting	Inaccurate coding of accounting transactions	2/2	
301	Accounting	Inadequate training and information dissemination in accounting, purchasing, and purchasing cards	2/2	
302	Accounting	Investment strategies and practices do not maximize return on investment or adhere to established policies and laws	2/2	
303	Accounts Payable	Inappropriate relationship between employee and vendor	2/2	
304	Accounts Payable	Management use of authority to override controls	2/2	
305	Accounts Payable	Temporary/permanent loss of data maintained in electronic financial systems, buildings and/or records	2/2	
306	Accounts Payable	Untimely payment or failure to pay vendors	2/2	
307	Accounts Receivable	Data is improperly created, altered, or deleted due to processing error	2/2	
308	Accounts Receivable	Failure to accurately and timely bill external revenue sources	2/2	
309	Accounts Receivable	Improper cutoff	2/2	
310	Accounts Receivable	Lapping of accounts receivable payments	2/2	
311	Accounts Receivable	Revenue not received due to inadequate collection process	2/2	
312	Accounts Receivable	Unrecorded receivables	2/2	
313	Admissions	Ineffective marketing/public relations	2/2	

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314	Admissions	Ineffective recruiting techniques	2/2	
315	Admissions	Inefficient travel management	2/2	
316	Admissions	Lost campus visitors	2/2	
317	Admissions	Poor communications with institution's colleges/schools	2/2	
318	Admissions	Poor transfer rate from community colleges	2/2	
319	Athletic Centers - Bldg. & Fields	Inadequate insurance coverage	2/2	
320	Athletic Centers - Bldg. & Fields	Poor equipment maintenance	2/2	
321	Athletics (NCAA)	Clery Act violations	2/2	
322	Brand Marketing	Misuse of brand and merchandise by external constituents	2/2	
323	Building Maintenance	Failure to perform preventive maintenance	2/2	
324	Capital Asset Depreciation	Equipment is improperly removed from campus	2/2	
325	Capital Asset Depreciation	Improper recording of sale of asset	2/2	
326	Capital Asset Depreciation	Improper safeguarding of capital assets	2/2	
327	Capital Asset Depreciation	Improper transfer of assets between departments or to another entity	2/2	
328	Cash Handling	Cash is not adequately safeguarded	2/2	
329	Cash Handling	Cash is not deposited in a timely manner	2/2	
330	Cash Handling	Cash receipts are misplaced, lost, or mishandled	2/2	
331	Cash Handling	Inadequate segregation of duties within the cash handling process	2/2	
332	Cash Handling	Lack of or inadequate security of facility and safety of personnel	2/2	
333	Cash Management	Inaccurate or untimely investment and cash reporting	2/2	
334	Cash Management	Misuse or diversion of funds	2/2	

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335	Compliance - Research	Grant funds used to purchase assets for other grants or non-grant work	2/2	
336	Course & Curriculum Development	Failure to offer the core curriculum	2/2	
337	Custodial Services	Exposure to hazardous chemicals	2/2	
338	Custodial Services	Falls and slips	2/2	
339	Dining	Failure to be competitive with local vendors	2/2	
340	Dining	Inadequate meal plan offerings	2/2	
341	Endowment & Development	Breach of donor confidentiality	2/2	24
342	Expenses	Duplicate payments	2/2	
343	Expenses	Expenses not recorded or classified according to applicable accounting standards	2/2	
344	Expenses	Improper use of cash and/or blank/voided checks	2/2	
345	Financial Aid	Awards to ineligible students	2/2	
346	Financial Aid	Data entry errors	2/2	
347	Financial Aid	Failure to provide accurate and timely information to students	2/2	
348	Financial Aid	Inefficient or ineffective system interfaces	2/2	
349	Financial Aid	Over or under award of institution-wide funding due to uncertainty of funding levels	2/2	
350	Financial Aid	Incorrect aid amount awarded	2/2	
351	Financial Aid	Scholarships awarded to ineligible students	2/2	
352	Governance	Institutional policies and procedures are not current and/or easily assessable and understood by faculty and staff	2/2	
353	Governance	Lack of a risk management process to identify risks impacting the successful achievement of mission	2/2	

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354	Governance	Lack of effective organization-wide communications	2/2	
355	Governance	Organizational goals and objectives are not developed, communicated, and/or monitored for achievement	2/2	
356	Governance	Unaware of institutional conflict of interests	2/2	
357	Grant Accounting	Inadequate training of new faculty and junior faculty	2/2	45/59
358	Grants Accounting	Billing rates not based on actual costs/inconsistent billings	2/2	
359	Grants Accounting	Ineffective reconciliation procedures (untimely or improperly completed)	2/2	
360	Grants Accounting	Program measures not met, but funds used	2/2	
361	Grants Accounting	Unused grant funds	2/2	
362	Health Services	Failure to communicate health services information	2/2	
363	Health Services	Insufficient staffing levels	2/2	
364	Health Services	Lack of an effective triage process	2/2	
365	Housing	Inadequate security/unsafe environment/unauthorized access	2/2	
366	Housing	Unhealthy environment	2/2	
367	Human Resources	Employees do not receive an appropriate orientation and job training	2/2	
368	Human Subjects Research	Non-compliance with human subjects requirements in projects funded through auxiliary accounts and Foundation accounts	2/2	54
369	Institutional Compliance	Required emergency notifications and warnings are not communicated timely	2/2	
370	Institutional Compliance	Lack of an established process for assessing and coordinating University-wide compliance efforts	2/2	
371	Institutional Compliance	Sufficient and adequate support, training, and educational resources pertaining to complying with University policies are not provided	2/2	

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372	Institutional Compliance	New and updated University policies are not communicated effectively	2/2	
373	Institutional Compliance	Insufficient or inaccurate information used to support reported statistics	2/2	
374	Instruction	Failure to effectively market graduate studies programs	2/2	
375	Instruction	Failure to have and communicate the University's code of ethics	2/2	
376	Instruction	Failure to meet University's academic standards and goals	2/2	
377	Instruction	Failure to meet University's goals related to national rankings	2/2	
378	Instruction	Inability to admit most qualified students due to legislatively restrictive requirements	2/2	
379	Instruction	Inadequate teaching assistant support	2/2	
380	Instruction	Poor student retention practices	2/2	
381	Instruction	Programs for students with special needs are not being adequately maintained	2/2	
382	Intellectual Property / Technology Transfer	Insufficient efforts in licensing and technology transfer	2/2	
383	IT Admin Support	Failure to retain key employees	2/2	
384	IT Customer Service	Failure to provide continuous service	2/2	
385	IT Daily Operations	Failure to comply with funding requirements	2/2	
386	IT Daily Operations	Failure to perform important IT support functions regularly	2/2	
387	IT Daily Operations	Lack of a process for educating and training users, thereby, not meeting the needs of the business	2/2	
388	IT Daily Operations	Lack of a process for ensuring data remains complete, accurate, and valid during its input, update and storage	2/2	

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389	IT Daily Operations	Lack of a process for managing changes to systems or technology that minimizes disruptions, unauthorized alterations, and errors	2/2	
390	IT Daily Operations	Lack of a process for managing performance and ensuring adequate capacity is available and optimally used to meet user needs	2/2	
391	IT Daily Operations	Lack of a process for managing problems to ensure they are adequately resolved, and the cause investigated to prevent any recurrence	2/2	
392	IT Daily Operations	Lack of a process for managing the configurations to account for all IT components, prevent unauthorized alternations, verify physical existence, and provide a basis for sound change management	2/2	
393	IT Development & Research	Failure to comply with budget requirements	2/2	
394	IT Development & Research	Failure to engage in IT risk identification and impact analysis involving multi-disciplinary functions	2/2	
395	IT Development & Research	Priority of projects is not determined	2/2	
396	IT Strat Planning & Governance	Failure to implement software upgrades timely	2/2	
397	IT Strat Planning & Governance	Failure to integrate technology across the institution	2/2	
398	IT Strat Planning & Governance	Lack of a process for acquiring and maintaining application software that effectively supports business processes	2/2	
399	IT Strat Planning & Governance	Lack of a process for acquiring and maintaining technology infrastructure to provide appropriate platforms for supporting business applications	2/2	
400	IT Strat Planning & Governance	Lack of a process for ensuring the achievement of internal control objectives set for IT processes	2/2	
401	IT Strat Planning & Governance	Lack of a process for objectively and clearly identifying and analyzing alternative solutions for satisfying user requirements	2/2	

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402	Landscape & Grounds	Chemical hazards to health	2/2	
403	Landscape & Grounds	Failure to follow standard safety procedures	2/2	
404	Legal	Contracts executed by unauthorized individuals or for unauthorized activities	2/2	
405	Legal	Failure to meet ethical obligations (conflict of interest)	2/2	
406	Legal	Legal services not cost-effective	2/2	
407	Legal	Inaccurate consumption data	2/2	
408	Major Repair & Renovation	Failure to perform scheduled maintenance	2/2	
409	Media Relations	Limited resources for individual/personal outreach to media.	2/2	
410	Medical Faculty & Staff	Failure to ensure that annual Conflict of Interest (COI) forms are completed	2/2	
411	Payroll	Improper recording of PTO (vacation/sick leave paid/disability)	2/2	
412	Police	Poor recordkeeping (daily activity logs, information on crimes reported)	2/2	
413	Police	Failure to safeguard confidential information	2/2	
414	Police	Poor security over confiscated assets	2/2	
415	Pre-award & Award Acceptance	Inadequate proposal review	2/2	
416	Pre-award & Award Acceptance	Inadequate support/assistance to faculty in developing proposals	2/2	
417	Pre-award & Award Acceptance	Insufficient effort to attract research funding	2/2	
418	Purchasing	Purchases, including individual and standing purchase orders, do not follow established approval processes	2/2	
419	Registration	Lack of funding initiatives for students who are about to be dropped for non-enrollment	2/2	
420	Research	Conflicts of interest (faculty research)	2/2	51



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421	Research Quality	Failure to produce deliverables	2/2	
422	Research Quality	Research plagiarism	2/2	48
423	Research Quality	Falsification of research data or misreporting results	2/4	48/45/2
424	Revenue	Failure to log checks as they are received	2/2	
425	Revenue	Financial records may be inaccurate/amounts could be deposited to the wrong funds	2/2	
426	Revenue	Funds may be diverted for personal use	2/2	
427	Revenue	Misappropriated recorded cash receipts	2/2	
428	Safety - Research	Inadequate training and safety procedures for laboratories	2/2	
429	Safety - Research	Insufficient laboratory oversight	2/2	
430	Safety - Research	Unsafe condition of laboratories and equipment	2/2	
431	Special Events Center	Failure to attract revenue producing events	2/2	
432	Special Events Center	Failure to ensure crowd safety	2/2	
433	Stakeholder Relations	Negative impact on surrounding community	2/2	
434	Student Centers & Activities	Failure to address the needs of a diverse student population	2/2	
435	Student Centers & Activities	Inadequate space for student activities	2/2	
436	Student Services Administration	Insufficient resources	2/2	
437	Student Services Administration	Failure to support academic endeavors	2/2	
438	Utilities	Interruption or degradation of service	2/2	
439	Academic IT	Failure to maintain security	1/3	
440	Academic Records Mgmt.	Loss of applications/exam results/transcripts	1/3	
441	Academic Records Mgmt.	Transcript and academic credential inaccuracies/fraud	1/3	

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442	Accounting	Failure to comply with state & federal financial reporting requirements	1/3	
443	Accounting	Inadequate disaster recovery and business continuity plans	1/3	
444	Accounts Receivable	Improper valuation of allowance for doubtful accounts and/or inappropriate account write-offs	1/3	
445	Admissions	Failure to maintain entrance quality standards	1/3	
446	Admissions	Failure to maintain reputation	1/3	
447	Admissions	Failure to offer a quality academic program	1/3	
448	Admissions	Management override of admission policy	1/3	
449	Admissions	Sexual harassment of potential students	1/3	
450	Admissions	Failure to maintain data integrity resulting from manual data entry and third-party imports	1/3	
451	Animal Research	Inadequate or no review by animal care and use committee	1/3	
452	Animal Research	Non-compliance with federal regulations on animal research	1/3	
453	Animal Research	Improper access to vivarium	1/3	
454	Animal Research	Research involving animals does not have IACUC approval	1/3	
455	Clinical Revenue	Inaccurate coding of medical charges	1/3	
456	Clinical Revenue	Inaccurate coding of medical charges	1/3	
457	Clinical Revenue	Failure to collect co-pays and balances due from patients	1/3	
458	Compliance - Research	Inaccurate or insufficient effort reporting	1/3	
459	Compliance - Research	Incorrect or inappropriate cost transfers	1/3	
460	Compliance - Research	Non-compliance with A-21 and other regulations and laws	1/3	

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461	Counseling Services	Failure to intervene when a high-risk student is identified	1/3	
462	Counseling Services	Inappropriate exposure of confidential student records	1/3	
463	Dining	Failure of vendors to deliver food products needed	1/3	
464	Dining	Failure to hire/retain competent staff	1/3	
465	Endowment & Development	Failure to exercise due care in investment of funds	1/3	
466	Endowment & Development	Provide return on investments	1/3	
467	Endowment & Development	Inability to attract new donors and raise funds	1/3	
468	Endowment & Development	Negative perception by public/donors	1/3	
469	Endowment & Development	Noncompliance with donor terms	1/3	
470	Enrollment Management	Failure to retain students	1/3	
471	Enrollment Management	Inappropriate release of student information	1/3	
472	Enrollment Management	Intentional misstatement enrollment data	1/3	
473	Environmental Health & Safety	Failure to inform workers of hazmats in workplace	1/3	
474	Environmental Health & Safety	Lack of timely emergency response	1/3	
475	Export Controls	Conducting research under sponsor agreement which removes the fundamental research exclusion without review for potential export control issues and license requirements and creating a technology control plan	1/3	
476	Export Controls	A proposal is submitted for a project that involves controlled technologies or fails to assert the FRE without export control review, resulting in an award that has export control requirements that were not identified	1/3	

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477	Export Controls	Sponsored project administration staff fail to identify export control issues in an RFP, proposal, award, or contract, resulting in a lack of export control review	1/3	
478	Export Controls	A sub-award/sub-contract is received without reviewing the prime award/contract, resulting in a failure to identify the project as export-controlled	1/3	
479	Export Controls	Export restrictions not identified and addressed due to a failure to forward contracts with export-related items to the ORI for review	1/3	
480	Facilities & Equipment - Research	Inadequate system for tracking property	1/3	
481	Facilities & Equipment - Research	Outdated or inadequate facilities or equipment	1/3	
482	Financial Aid	Failure to manage default rate	1/3	
483	Financial Aid	Fraudulent student loans	1/3	
484	Financial Aid	Ineffective monitoring of non-institutional aid	1/3	
485	Financial Aid	Required verification of financial aid information not performed	1/3	
486	Financial Fraud - Research	Overbilling federal agency	1/3	
487	Financial Fraud - Research	Payments or subcontracts to own business	1/3	
488	Grants Accounting	Accountability over recorded transactions may not be maintained	1/3	
489	Grants Accounting	Appropriate approvals are not documented for grant/contract purchases	1/3	
490	Grants Accounting	Cost sharing contributions are included as contributions for more than one federal project	1/3	
491	Grants Accounting	Documentation inadequate to demonstrate personnel effort on a project (no effort report produced/effort report not timely)	1/3	
492	Grants Accounting	Effort not signed/certified by a responsible person with direct knowledge of the work	1/3	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
493	Grants Accounting	Expenditure information not provided timely	1/3	
494	Grants Accounting	Financial reports are inaccurate/contain invalid data/not submitted on time/inability to produce reports directly from the financial accounting system	1/3	
495	Grants Accounting	Having multiple sponsored projects whose commitment exceeds 100%	1/3	
496	Grants Accounting	Important contractual documents may be lost	1/3	
497	Grants Accounting	Noncompliance with A-21 and other regulations	1/3	
498	Grants Accounting	Non-compliance with grant requirements	1/3	
499	Grants Accounting	Total documented effort for sponsored projects and institutional (state funded) responsibilities exceeds 100%	1/3	
500	Health Services	Malpractice suit	1/3	
501	Health Services	Failure to respond adequately to a campus emergency	1/3	
502	Health Services	Unethical behavior	1/3	
503	Health Services	Failure to maintain a safe and secure environment	1/3	
504	Health Services	Failure to maintain equipment and facilities	1/3	
505	Health Services	Failure to obtain proper licensing and accreditation	1/3	
506	Health Services	Non-compliance with various health codes	1/3	
507	Housing	Inadequate disaster recovery planning	1/3	
508	Housing	Poor emergency response	1/3	
509	Housing	Declining occupancy	1/3	
510	Human Resources	Confidential personnel information is exposed (confidentiality)	1/3	Various
511	Human Resources	Benefits do not meet employee needs	1/3	

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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
512	Human Resources	Employees that separate from the institution are not handled consistently	1/3	
513	Human Resources	Productive employees leave the institution due a poor recognition and reward system	1/3	
514	Human Resources	Inaccurate and/or untimely data capture and reporting	1/3	
515	Human Resources	Employee are retaliated against for bringing forward allegations of violation of laws, rules, and policies or improper activities	1/3	
516	Human Resources	The performance appraisal process is ineffective in providing employees with appropriate feedback to motivate and improve performance	1/3	
517	Human Resources	Job descriptions do not accurately reflect the duties of employees	1/3	
518	Human Subjects Research	Non-compliance with federal regulations on human subjects	1/3	
519	Human Subjects Research	Improper conduct of human subjects research or unethical experimentation	1/3	
520	Human Subjects Research	Inadequate or no review by Institutional Review Board (IRB)	1/3	
521	International Affairs	Failure to comply with the Patriot Act	1/3	
522	International Affairs	Failure to comply with Student and Exchange Visitor Information System (SEVIS)	1/3	
523	Legal	Failure to stay current on legal issues, legislation, and practices	1/3	
524	Legal	Ineffective communication with customers	1/3	
525	Medical Education	Failure to apply tenure requirements consistently	1/3	
526	Medical Education	Failure to maintain Medical Board pass rates	1/3	
527	Medical Education	Failure to define faculty criteria for teaching, research, and clinical practice activities	1/3	
528	Physical Plant Administration	Buildings do not meet specifications/code	1/3	

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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
529	Physical Plant Administration	Failure to follow policies and procedures	1/3	
530	Physical Plant Administration	Failure to monitor contractors and sub-contractors	1/3	
531	Physical Plant Administration	Failure to prevent donor or outside party interference in projects	1/3	
532	Physical Plant Administration	Poor building or space design	1/3	
533	Physical Plant Administration	Regulatory non-compliance	1/3	
534	Research Financial	Failure to bill all costs timely	1/3	
535	Research Financial	Inaccurate grant accounting	1/3	
536	Research Financial	Incorrect calculation of facilities and administrative rate	1/3	
537	Research Financial	Not collecting all billed revenues	1/3	
538	Research Financial	Not including all costs in closeout	1/3	
539	Research Financial	Overspending grant budget	1/3	
540	Research Quality	Inadequate efforts to hire and retain quality researchers	1/3	
541	Security - Research	Inadequate control of pharmaceuticals	1/3	
542	Security - Research	Inappropriate disclosure of sensitive or confidential data	1/3	
543	Security--Research	Intrusion of computer systems used in research	1/3	
544	Student Judicial Affairs	Violation of academic integrity policies	1/3	
545	Student Judicial Affairs	Failure to follow student disciplinary procedures	1/3	
546	Student Judicial Affairs	Discrimination in application of disciplinary procedures	1/3	
547	Student Judicial Affairs	Ineffective student judicial process	1/3	
548	Student Judicial Affairs	Inadequate security of student records	1/3	

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<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
549	Accounting	Inadequate knowledge base to effectively use accounting system	2/1	
550	Accounts Payable	Improper classification or recording in accordance with accounting standards	2/1	
551	Accounts Payable	Inappropriate reimbursements and/or payments	2/1	
552	Animal Research	Overpopulation of animals	2/1	
553	Athletics (NCAA)	Below average student-athlete graduation rates	2/1	
554	Athletics (NCAA)	Noncompliance with Payment Card Industry standards (PCI DSS)	2/1	
555	Athletics (NCAA)	Poor customer relations	2/1	
556	Athletics (NCAA)	NCAA minor violations	2/1	
557	Athletics (NCAA)	NCAA sanctions	2/1	
558	Athletics (NCAA)	Inadequate information systems and IT support to meet business needs (information relating to student athletes, revenues, expenses, NCAA compliance, etc.)	2/1	
559	Building Maintenance	Labor hours and materials entered into the system incorrectly for billing purposes	2/1	
560	Building Maintenance	Personnel spending excessive amounts of time on maintenance projects	2/1	
561	Building Maintenance	Low customer satisfaction (slow response time, failure to anticipate needs)	2/1	
562	Building Maintenance	Poor workmanship, leading to rework and potential injuries	2/1	
563	Capital Asset Depreciation	Improper disposal of property	2/1	
564	Cash Management	Improper management of Club Accounts	2/1	
565	Cash Management	Untimely bank account reconciliations	2/1	
566	Compliance - Research	Violation of salary cap limitations	2/1	
567	Custodial Services	Back strain	2/1	



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568	Governance	Lack of adequate information technology resources for employees to effectively achieve objectives	2/1	
569	Institutional Compliance	A comprehensive University-wide compliance risk assessment is not performed or is rarely performed	2/1	
570	Intellectual Property / Technology Transfer	Failure to properly define ownership rights	2/1	
571	Intellectual Property / Technology Transfer	Failure to pursue copyrights or patents	2/1	
572	Intellectual Property / Technology Transfer	Loss or theft of intellectual property	2/1	
573	IT Customer Service	Failure to market technology initiatives	2/1	
574	IT Development & Research	Failure to effectively communicate IT management aim and direction to critical user areas	2/1	
575	IT Development & Research	Failure to set project priorities and deliver systems on time and within budget	2/1	
576	IT Development & Research	Integration/implementation of new systems fails	2/1	
577	IT Development & Research	Lack of a process for installing and accrediting systems to verify and confirm that the solution is appropriate for the intended purpose	2/1	
578	IT Development & Research	Work starts before project approval	2/1	
579	IT Strat Planning & Governance	Business requirements and information technology opportunities are not adequately considered	2/1	
580	IT Strat Planning & Governance	Failure to license technologies/software	2/1	
581	IT Strat Planning & Governance	Failure to retain key suppliers	2/1	
582	Landscape & Grounds	Poor oversight and accountability over tools and inventory	2/1	
583	Marketing	Lack of brand alignment across units	2/1	

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584	Motor Pool	Inadequate billing rates	2/1	
585	Motor Pool	Inadequate staff technical training	2/1	
586	Motor Pool	Poor accountability over fuel, lubricant, and parts	2/1	
587	Motor Pool	Poor fleet management practices	2/1	
588	Physical Plant Administration	Low customer satisfaction	2/1	
589	Pre-award & Award Acceptance	Research interests that do not match funding availability	2/1	
590	Recreation & Athletic Centers	Failure to manage partnerships to provide recreational and athletic opportunities for students	2/1	
591	Registration	Bureaucratic enrollment process	2/1	
592	Academic IT	Failure to maintain confidentiality of information	1/2	
593	Academic IT	Failure to maintain data integrity	1/2	
594	Academic IT	Failure to properly license software	1/2	
595	Accounting	Department funds are used for personal purposes or business-related transactions that are inappropriate	1/2	
596	Accounting	Improper/illegal use of management override in accounting systems	1/2	
597	Admissions	Failure to meet deadlines	1/2	
598	Admissions	Inefficient admissions process	1/2	
599	Admissions	Poor communications with prospective student/parents	1/2	
600	Admissions	Lack of current and/or useful enrollment data for management decisions	1/2	
601	Admissions	Untimely admission decisions	1/2	
602	Animal Research	Improper conduct of animal research or inappropriate use of animal subjects	1/2	

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603	Animal Research	Inadequate environmental conditions and animal housing in laboratories	1/2	
604	Animal Research	Lack of institutional policies and guidance on animal research	1/2	
605	Animal Research	Purchasing of animals without IACUC approved protocol	1/2	
606	Animal Research	Research is not conducted according to the approved protocol	1/2	
607	Animal Research	Students conducting research with animals have not completed training	1/2	
608	Athletics (NCAA)	Failure to safeguard confidential information	1/2	
609	Building Maintenance	Failure to manage outsourced services	1/2	
610	Cash Management	Failure to comply with investment laws, regulations, policies and procedures	1/2	
611	Cash Management	Failure to manage or misuse of float	1/2	
612	Cash Management	Inaccurate coding of accounting transactions relating to cash or cash equivalents	1/2	
613	Cash Management	Cash and cash equivalents are not managed to maximize return and ensure integrity and liquidity of assets	1/2	
614	Clinical Revenue	Failure to capture charges - pro fees	1/2	
615	Clinical Revenue	Inadequate documentation of charges - pro fees	1/2	
616	Closing Process	Closing entries not recorded or classified in accordance with applicable accounting standards	1/2	
617	Closing Process	Critical data is improperly altered or deleted due to processing error	1/2	
618	Closing Process	Failure to post all necessary journal entries	1/2	
619	Compliance--Research	Failure to obtain Cost Accounting Standards (CAS) exception approval	1/2	
620	Conflict of Interest	Failure to ensure that study specific COI forms are completed for each protocol	1/2	

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621	Conflict of Interest	Failure to implement a conflict management plan when appropriate	1/2	
622	Conflict of Interest	Failure to implement a conflict management plan when appropriate	1/2	
623	Conflict of Interest	Failure to ensure that specific COI forms are completed for each protocol	1/2	
624	Counseling Services	Failure to communicate accessibility to counseling	1/2	
625	Counseling Services	Failure to communicate services available	1/2	
626	Counseling Services	Failure to obtain necessary licensing	1/2	
627	Custodial Services	Unsupervised access to restricted facilities/information/resources	1/2	
628	Endowment & Development	Failure to collect pledges	1/2	
629	Endowment & Development	Misappropriation of funds	1/2	
630	Enrollment Management	Failure to comply with changing regulatory requirements	1/2	
631	Enrollment Management	Failure to maintain an acceptable graduation rate	1/2	
632	Enrollment Management	Failure to meet enrollment goals	1/2	
633	Enrollment Management	Inaccurate reporting/coding of data	1/2	
634	Enrollment Management	Inadequate or lack of a business continuity plan	1/2	
635	Enrollment Management	Inadequate training of personnel	1/2	
636	Environmental Health & Safety	Failure to conduct follow-up lab inspections	1/2	
637	Environmental Health & Safety	Inadequate hazardous waste management	1/2	
638	Expenses	Expenditures not authorized	1/2	
639	Export Controls	Collaborations with colleagues or sub-contractors on federal debarment lists	1/2	

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640	Facilities & Equipment - Research	Property not appropriately tagged	1/2	
641	Financial Aid	Failure to maximize available funds	1/2	
642	Financial Aid	Improper professional judgment decisions	1/2	
643	Financial Aid	Insufficient documentation in student files	1/2	
644	Financial Aid	Amounts owed/returned to government or entity are incorrect	1/2	
645	Financial Fraud--Research	Use of labs, materials, or research assistants for personal business	1/2	
646	Financial Reporting	Inaccurate or untimely financial reports (IRS, Federal, State, GASB, etc.)	1/2	
647	Governance	No code of conduct or ethics	1/2	
648	Grants Accounting	Billing rates include unallowable/buried costs	1/2	
649	Grants Accounting	Charges are outside the performance period	1/2	
650	Grants Accounting	Cost sharing contributions are not verifiable or properly documented	1/2	
651	Grants Accounting	Cost transfers do not benefit the project being charged	1/2	
652	Grants Accounting	Failure to adequately monitor sub recipient expenditures versus the sub recipient's budget	1/2	
653	Grants Accounting	Failure to deposit grant funds promptly	1/2	
654	Grants Accounting	Failure to obtain a reasonable assurance that the sub recipient achieved performance goals	1/2	
655	Grants Accounting	Failure to obtain sub recipient audit report or audit certification form	1/2	
656	Grants Accounting	Lack of formal grants proposal process/inability to enforce grant policies and procedures	1/2	
657	Grants Accounting	Receivables are not adequately monitored to insure prompt payment	1/2	
658	Health Services	Hours of operation do not meet student needs	1/2	
659	Housing	Failure to be ADA compliant	1/2	

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660	Housing	Unrestricted access to housing	1/2	
661	Housing	Failure to meet code requirements	1/2	
662	Housing	Failure to provide training to residents in emergency procedures	1/2	
663	Housing	Insufficient capital budget	1/2	
664	Housing	Inadequate control over keys	1/2	
665	Housing	Lack of strategic planning for housing needs	1/2	
666	Human Resources	Inability to attract qualified candidates	1/2	
667	Human Resources	Non-performing employees are allowed to continue employment	1/2	
668	Human Resources	Employee tracking is not tracked and documented	1/2	
669	Human Subjects Research	Conducting experimental medical procedures or drug studies	1/2	
670	Human Subjects Research	Lack of institutional policies and guidance on human subjects	1/2	
671	Institutional Compliance	Required annual or interim reports not completed or distributed appropriately	1/2	
672	IT Customer Service	Lack of a process for educating and training users	1/2	
673	IT Customer Service	Lack of a process for managing users' help requests	1/2	
674	IT Customer Service	Lack of a process for timely dissemination of information to users	1/2	
675	IT Daily Operations	Inappropriate destruction or retention of data	1/2	
676	IT Development & Research	Technology is not leading edge and is, therefore, outdated	1/2	
677	Landscape & Grounds	Failure to wear protective gear	1/2	
678	Landscape & Grounds	Campus grounds unattractive	1/2	
679	Legal	Failure to provide input on board policy	1/2	

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680	Legal	Ineffective communication with governing board	1/2	
681	Medical Education	Failure to adequately monitor and document residency programs	1/2	
682	Medical Education	Lack of adequate faculty grievance system	1/2	
683	Medical Education	Lack of faculty disciplinary program	1/2	
684	Payroll	Failure to reconcile payroll bank statements and/or accounts	1/2	
685	Physical Plant Administration	Failure to charge costs to the right project	1/2	
686	Physical Plant Administration	Failure to use buildings and classrooms effectively and efficiently	1/2	
687	Recreation & Athletic Centers	Unsafe facilities	1/2	
688	Recreation & Athletic Centers	Failure to train staff in emergency procedures	1/2	
689	Recreation & Athletic Centers	Inadequate insurance coverage	1/2	
690	Recreation & Athletic Centers	Poor equipment maintenance	1/2	
691	Registration	Inconsistent application of rules and regulations	1/2	
692	Registration	Incorrect calculation of tuition and fees	1/2	
693	Research Administration	Inadequate grants information system	1/2	
694	Safety--Research	Unrestricted access to biohazards and other hazardous materials	1/2	
695	Special Events Center	Failure to limit liability with external parties	1/2	
696	Special Events Center	Failure to maintain a positive financial position	1/2	
697	Stakeholder Relations	Lack of effective marketing	1/2	
698	Student Centers & Activities	Failure to provide a user-friendly student service infrastructure	1/2	
699	Student Centers & Activities	Ineffective governance of student associations	1/2	

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700	Student Centers & Activities	Events hosted in the Graham Center	1/2	
701	Student Judicial Affairs	Ineffective student grievance process	1/2	
702	Student Judicial Affairs	Declining student ethical environment	1/2	
703	Student Services Administration	Failure to be competitive with external businesses	1/2	
704	Accounting	Lack of current and/or useful financial information for management decisions	1/1	
705	Accounting	Lack of or untimely performance of reconciliations between two or more items (deposit slip to bank statement)	1/1	
706	Accounts Payable	Data is improperly created, altered, or deleted	1/1	
707	Accounts Payable	Improper use of direct pays	1/1	
708	Accounts Payable	Ineffective management of 1099 reportable payments such as stipends/scholarships	1/1	
709	Accounts Payable	Inefficient management of payment such as: actual amount payable, purchase discounts, sales tax, credits, etc.	1/1	
710	Accounts Payable	Lack of proper approval for payment	1/1	
711	Accounts Payable	Legal obligation to pay does not exist	1/1	
712	Accounts Payable	Payment of duplicate and/or wrong invoices	1/1	
713	Accounts Payable	Payments to ghost vendors	1/1	
714	Accounts Payable	Supporting documentation does not exist or is inadequate	1/1	
715	Accounts Receivable	Equipment failure	1/1	
716	Admissions	Pressure to meet overly ambitious growth goals	1/1	
717	Admissions	Strategic plans fail to adequately address student growth	1/1	
718	Admissions	Inaccurate automated admission processes	1/1	



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719	Athletic Centers - Bldg. & Fields	Failure to properly manage interactions between staff and participants or public	1/1	
720	Athletic Centers - Bldg. & Fields	Failure to provide adequate security at facilities and events	1/1	
721	Athletic Centers - Bldg. & Fields	Failure to train staff in emergency procedures	1/1	
722	Athletic Centers - Bldg. & Fields	Inadequate monitoring of access to events/activities	1/1	
723	Athletic Centers - Bldg. & Fields	Sabotage or terrorism	1/1	
724	Athletics (NCAA)	Extreme incidents of poor athlete sportsmanship	1/1	
725	Athletics (NCAA)	Inadequate security at events	1/1	
726	Athletics (NCAA)	Misuse of travel money for athletes	1/1	
727	Athletics (NCAA)	Terrorist threat during athletic event	1/1	
728	Athletics (NCAA)	Ticket fraud	1/1	
729	Athletics (NCAA)	Unruly fans during athletic event	1/1	
730	Athletics (NCAA)	Violation of conference rules	1/1	
731	Athletics (NCAA)	Failure to meet federal, state, and local tax laws, including IRS and sales tax compliance	1/1	
732	Athletics (NCAA)	Ineffective cash management including cash, checks, and payment cards	1/1	
733	Brand Marketing	Threat of external agencies/vendors that offer competitive rates and quick turnaround	1/1	
734	Building Maintenance	Damage to movable equipment	1/1	
735	Building Maintenance	Failure to determine staffing requirements	1/1	
736	Building Maintenance	Hazardous working conditions	1/1	
737	Building Maintenance	Maintenance projects which are unnecessary or projects for which there is no budget being performed	1/1	

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738	Building Maintenance	Theft of materials requisitioned for maintenance projects	1/1	
739	Capital Asset Depreciation	Asset is not owned by the University	1/1	
740	Capital Asset Depreciation	Assets do not exist/overstated assets	1/1	
741	Capital Asset Depreciation	Capital assets/controlled items are not recorded in the University's inventory system	1/1	
742	Capital Asset Depreciation	Departments do not timely report capital assets/controlled items that are missing or stolen	1/1	
743	Capital Asset Depreciation	Fiscal controls are not adequate to ensure the safeguarding of assets	1/1	
744	Capital Asset Depreciation	Improper valuation	1/1	
745	Capital Asset Depreciation	Improper write-off	1/1	
746	Capital Asset Depreciation	Improper handling of surplus inventory	1/1	
747	Capital Asset Depreciation	Inventory is not adequately monitored, and tracking and disposal of assets is not adequate	1/1	
748	Capital Asset Depreciation	Lack of documentation to support capitalization	1/1	
749	Capital Asset Depreciation	Loss of system, building and/or records	1/1	
750	Capital Asset Depreciation	Missing equipment found but not reported	1/1	
751	Capital Asset Depreciation	Misuse of asset	1/1	
752	Capital Asset Depreciation	Significant discrepancies between inventory records and State Property Accounting records	1/1	
753	Cash Handling	Cashiers not knowledgeable of proper cash handling	1/1	
754	Cash Handling	Controls over wire transfers are not adequate	1/1	
755	Cash Handling	Data relating to cash transactions is improperly created, altered or deleted	1/1	
756	Cash Management	Inadequate insurance coverage of bank deposits	1/1	
757	Cash Management	Petty cash accounts not managed adequately	1/1	

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758	Cash Management	Theft of cash	1/1	
759	Cash Management	Failure to meet insurer, environmental, or other regulatory agency requirements	1/1	
760	Clinical Revenue	Incorrect payment of revenue to physicians, depts., etc.	1/1	
761	Compliance--Research	Untimely deliverables	1/1	
762	Compliance--Research	Operator error	1/1	
763	Counseling Services	Supplier or contractor fails to comply with service contract terms and conditions	1/1	
764	Custodial Services	Equipment damage	1/1	
765	Custodial Services	Failure to provide a safe and sanitary environment	1/1	
766	Custodial Services	Theft of supplies and equipment	1/1	
767	Emergency Preparedness	Failure to communicate emergency procedures	1/1	
768	Emergency Preparedness	Failure to test emergency response plans	1/1	
769	Emergency Preparedness	No emergency response plans for major disasters or other significant interruptions	1/1	
770	Emergency Preparedness	Lack of budgeting for utility services	1/1	
771	Emergency Preparedness	Emergency response plans are not followed in case of an actual emergency	1/1	
772	Expenses	Goods and services may be ordered/received but not paid for or reported	1/1	
773	Facilities & Equipment--Research	Theft or loss of equipment	1/1	
774	Financial Aid	Identity theft	1/1	
775	Financial Aid	Violation of off-campus Federal Work-Study regulations	1/1	
776	Financial Aid	Violation of on-campus Federal Work-Study regulations	1/1	
777	Financial Aid	Inaccurate information on the Free Application for Federal Student Aid (FAFSA) form	1/1	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
778	Financial Reporting	Delayed income reporting to departments	1/1	
779	Financial Reporting	Inefficient transaction reporting systems	1/1	
780	Financial Reporting	Journal entries may be incorrectly prepared, duplicated, omitted, or made for the purposes of misstating account balances to conceal irregularities or shortages	1/1	
781	Grants Accounting	All financial commitments not included and documented in budget process	1/1	
782	Grants Accounting	Failure to monitor joint appointments between institutions	1/1	
783	Grants Accounting	Failure to properly account for a cost transfer in a timely manner	1/1	
784	Grants Accounting	Miscoding with untimely correction	1/1	
785	Health Services	Failure of Electronic Medical Records systems	1/1	
786	Health Services	Power outage affecting facility	1/1	
787	Housing	Failure to meet student needs	1/1	
788	Housing	Failure to provide a supportive academic learning environment	1/1	
789	Housing	Fair market value rent of housing not properly calculated	1/1	
790	Housing	Inadequate training of resident assistants	1/1	
791	Housing	Overpayment of utility bills	1/1	
792	Housing	Unaffordable housing plan	1/1	
793	Intellectual Property / Technology Transfer	Infringement on others' intellectual property	1/1	
794	Intellectual Property / Technology Transfer	Lack of policies and training on intellectual property or technology transfer	1/1	
795	Intellectual Property / Technology Transfer	Product liability	1/1	
796	International Affairs	Federal regulations that restrict study abroad and exchange programs	1/1	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
797	International Affairs	Fluctuating monetary exchange rates	1/1	
798	IT Admin Support	Failed or insufficient employee training	1/1	
799	IT Admin Support	Failure to follow contracted-services procurement process	1/1	
800	IT Admin Support	Lack of a process for identifying and allocating costs attributable to IT services	1/1	
801	IT Admin Support	Lack of adequate financial controls related to IT expenditures	1/1	
802	IT Admin Support	Lack of qualified employees to do the work	1/1	
803	IT Admin Support	No monitoring of contractor performance	1/1	
804	IT Customer Service	Failure to manage third party service relationships	1/1	
805	IT Development & Research	Failure to obtain best value	1/1	
806	IT Development & Research	Failure to specify all contract or project requirements	1/1	
807	IT Strat Planning & Governance	Lack of a process for obtaining independent assurance to increase confidence and trust among customers and third-party providers	1/1	
808	IT Strat Planning & Governance	Technology is obsolete	1/1	
809	Landscape & Grounds	Damage to buildings or equipment	1/1	
810	Landscape & Grounds	Poor work force scheduling	1/1	
811	Landscape & Grounds	Unsafe conditions (snow, ice, tripping hazards)	1/1	
812	Legal	Breach of confidentiality	1/1	
813	Major Repair & Renovation	Failure to oversee in-house construction projects	1/1	
814	Major Repair & Renovation	Failure to provide services at a competitive cost	1/1	
815	Medical Center General	Expenditures are improperly paid	1/1	
816	Medical Education	Improper management of cadavers in Willd Body Programs	1/1	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
817	Patient Information (MC)	Lack of sanctions policy for violators of the rule (HIPAA)	1/1	
818	Payroll	Failure to file W-2 form	1/1	
819	Payroll	Failure to identify unclaimed wages	1/1	
820	Payroll	Failure to make accurate and prompt payments to retirement and insurance vendors and other outside entities	1/1	
821	Payroll	Failure to report payroll deductions and fringe benefits to agencies (other than the IRS)	1/1	
822	Payroll	Failure to report taxable income to the IRS	1/1	
823	Payroll	Failure to report wages to Social Security Administration	1/1	
824	Payroll	Failure to secure confidential payroll information	1/1	
825	Payroll	Failure to withhold and deposit required payroll taxes	1/1	
826	Payroll	Falsified time reports	1/1	
827	Payroll	Inaccurate or invalid deductions	1/1	
828	Payroll	Inaccurate payroll registries	1/1	
829	Payroll	Misappropriation of payroll checks	1/1	
830	Payroll	Non-compliance with payroll laws (fair labor standards, IRS deposits, etc.)	1/1	
831	Payroll	Untimely payroll disbursements	1/1	
832	Physical Plant Administration	Failure to explore outsourcing options	1/1	
833	Police	Citations not properly accounted for	1/1	
834	Police	Failure to control crowds at events	1/1	
835	Police	Failure to maintain a safe campus	1/1	
836	Police	Failure to properly process cash receipts for citations	1/1	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
837	Police	Failure to respond timely and correctly	1/1	
838	Police	Inadequate education of campus community on safe practices	1/1	
839	Police	Police abuse of power	1/1	
840	Police	Poor coordination with other law enforcement agencies	1/1	
841	Police	Poorly maintained/outdated equipment	1/1	
842	Pre-award & Award Acceptance	Accepting grants that require more resources than available, such as matching	1/1	
843	Pre-award & Award Acceptance	Over-commitment of principal investigator	1/1	
844	Pre-award & Award Acceptance	Proposals with poorly developed cost budget or not including facilities and administrative (indirect) costs	1/1	
845	Purchasing	Physical safeguarding of stock and storerooms is inadequate	1/1	
846	Recreation & Athletic Centers	Failure to properly manage interactions between staff and participants or public	1/1	
847	Recreation & Athletic Centers	Failure to provide adequate security at facilities and events	1/1	
848	Recreation & Athletic Centers	Inadequate monitoring of access to events/activities	1/1	
849	Recreation & Athletic Centers	Inadequate training of camp staff	1/1	
850	Registration	Issues with multiple POD's (Dynamic course) enrollment and drop	1/1	
851	Registration	Insufficient class offerings	1/1	
852	Registration	Issues with Dynamic courses being dropped once second non-enrollment batch is processed	1/1	
853	Research Financial	Extensive unexpended funds on a grant	1/1	
854	Research Quality	Research that lacks merit	1/1	
855	Revenue	Breach of student confidentiality laws	1/1	

<b>RISK ASSESSMENT – LIST OF HIGH AND SIGNIFICANT RISKS (MAPPED TO FIVE-YEAR AUDIT PLAN)</b>				
<b>No.</b>	<b>Unit/Department/Area</b>	<b>Risk</b>	<b>Relative Ranking (X/Y Axes Points)</b>	<b>Line No. where Risk is Addressed in the Audit Plan</b>
856	Revenue	Computer downtime	1/1	
857	Revenue	Credit card activity not recorded timely and accurately	1/1	
858	Revenue	Failure to ensure physical security of business office operations	1/1	
859	Revenue	Inadequate web security	1/1	
860	Revenue	Misappropriated investments	1/1	
861	Security--Research	Inadequate screening of research personnel	1/1	
862	Special Events Center	Noncompliance with Payment Card Industry standards	1/1	
863	Special Events Center	Failure to comply with statutory and rule requirements	1/1	
864	Special Events Center	Failure to maintain a safe and clean facility	1/1	
865	Special Events Center	Ineffective cash management including cash, checks, and payment cards	1/1	
866	Special Events Center	Failure to protect equipment	1/1	
867	Stakeholder Relations	Community and alumni relationships do not maximize parent, community, business, alumni, and foundation involvement	1/1	
868	Stakeholder Relations	Hostile city council	1/1	
869	Student Centers & Activities	Failure to align student union operations with institution goals	1/1	
870	Student Centers & Activities	Failure to provide a supportive social environment	1/1	
871	Utilities	Lack of capacity to handle demand	1/1	



**THE FLORIDA INTERNATIONAL UNIVERSITY**  
**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
June 16, 2021

**Subject: University Compliance and Integrity Work Plan, 2021-22**

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**Proposed Committee Action:**

Approve the University Compliance and Integrity Work Plan for Fiscal Year 2021-22.

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**Background Information:**

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

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

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

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

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**Supporting Documentation:** University Compliance and Integrity Work Plan, 2021-22

**Facilitator/Presenter:** Jennifer LaPorta

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# University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

## Annual Work Plan 2021-2022



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**FLORIDA INTERNATIONAL UNIVERSITY  
OFFICE OF UNIVERSITY COMPLIANCE AND INTEGRITY  
2021-2022 Annual Work Plan**

**PURPOSE AND SCOPE**

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

**2021-2022 GOALS AND OBJECTIVES**

This document outlines the 2021-2022 goals and objectives of the Program (“Annual Work Plan”). Goals and objectives include key action items that support the achievement of each goal. Key action items are focused on projects and activities that will mitigate risks to the resources and reputation of the University, as well as to the careers and professional reputations of its employees. The Annual Work Plan is divided into the elements of an effective compliance program and includes an overview of the projects, initiatives and activities developed to meet those requirements. Quarterly Reports will continue to be presented to the Board based upon progress toward the goals, objectives and key action items outlined in this Annual Work Plan as well as the implementation of compliance activities that emerge throughout the Annual Work Plan year to address the continually evolving regulatory landscape and to support the University’s strategic initiatives.

**PROGRAM DESIGN - THE ELEMENTS OF AN EFFECTIVE COMPLIANCE PROGRAM**

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

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

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



## PROGRAM STRUCTURE AND OVERSIGHT

### Standard

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

### Program Elements

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

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

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

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

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

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

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

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

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

## 2021 – 2022 Work Plan Activities and Initiatives

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

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



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

- **Operationalize FIU's Core Values** - The Compliance Office will continue to consult with the University President and Board, to encourage a culture of compliance and ethics with an emphasis on FIU's core values as a platform for ethical decision making. This emphasis will include working with University leadership to assist in operationalizing core values into teachable, measurable and observable behaviors that are used to train employees, hold them accountable and set standards of behavior. The Compliance Office is piloting a "Living into your Values" initiative to explore our individual and collective values, align the supportive, observable and measurable behaviors that bring those values to life and develop opportunities to "bring our values to work".
- **Compliance Liaison Program** - The Compliance Liaison Scorecard will continue to be used to track the level of involvement with the Program for each Compliance Liaison. The Scorecard includes participation in group initiatives like meetings, assignments and one-on-one meetings with the CCO, which are scheduled to ensure regular discussion regarding risk management within each liaison's respective area. The Scorecard will continue to be made available to the Division of Human Resources and the supervisor of the Compliance Liaison. The Compliance Liaisons will continue to serve in the role of the Enterprise Risk Management Advisory Committee and take on governance responsibilities related to the launch and management of the *Panther Enterprise Risk Management Platform*.
- **Policy Working Group** - The Policy Working Group Member Scorecard will continue to be used to track the level of involvement with the Compliance Program for each Policy Working Group Member. The Policy Working Group Member Scorecard will include participation in group initiatives like meetings and assignments and will be made available to executive leadership through the Monthly Compliance Report. *The Scorecard will be enhanced* to include the increased role Policy Working Group members will play in the review of new and updated University Policies and Procedures. Responsibilities will include feedback to policy owners related to the substance, procedural adherence and clarity of University Policies and Procedures and the scope and frequency of associated Communication Campaigns to the University community. Policy Working Group members will be an instrumental advisory group as we update the University Policy Framework this year to reflect the increased sophistication of the program.
- **Foreign Influence and Global Risk Task Force** -The Compliance Office will continue to work with and through the Task Force to identify measures to minimize foreign influence risk in the overall context of FIUs international academic and research mission. The Task Force will continue to implement a risk-based, comprehensive strategy to identify, assess, mitigate and monitor risk associated

with the ten universally identified areas of focus related to foreign influence including:

1. Conflicts of Interest and Commitment - COI/COC policies and processes pertaining to global engagement scenarios.
  2. Foreign Nationals on Campus: Visa-holders and Visitors - Preventative measures to selectively detect and avoid undue foreign influence where it could potentially arise in the context of foreign nationals on campus.
  3. International Collaboration - Concerns triggered by collaboration with international entities in the course of global research and other endeavors.
  4. Sponsored Research - Pre- and post-award processes to account for foreign influence concerns and complex, evolving sponsor notification requirements.
  5. Intellectual Property Transfer/ Commercialization - IP generation and transfer activities which may inadvertently be vulnerable to inappropriate foreign influence.
  6. Gifts and Other Forms of Support - Foreign influence exerted through the provision of gifts and other forms of support from international entities.
  7. International Travel - Travel which indicates engagement with individuals, entities, or foreign government agencies of concern.
  8. Information Technology - Leveraging and protecting IT systems, teams, and resources from foreign influence intrusion.
  9. Compliance with Export Controls - Aligning export control processes to account for and support foreign influence prevention strategies.
  10. Biologics and Health Sciences - Addressing security and federal concerns unique to health sciences research.
- **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 will complete this external review by December 2021 pursuant to the Board of Governor's Regulation and subsequent guidance. The Compliance Office will also assist other State University System institutions in accomplishing this Five-Year Review goal as a peer reviewer.

## STANDARDS OF CONDUCT AND POLICIES

### Standard

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

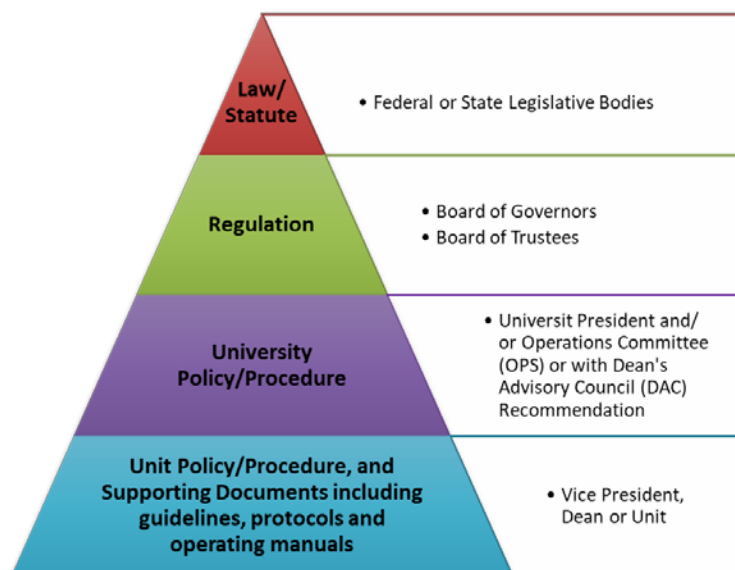
### Program Elements

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

FIU's policy process is guided by these principles:

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

### Policy Framework Hierarchy Pyramid



The Compliance Office will continue to provide support and resources to Policy Owners in enforcing University policies and procedures. During the 2021-2022 Annual Work Plan year, FIU's Code of Conduct for employees will be significantly updated, highlighted and communicated University-wide through various methods and leveraged to support enhancements in the New Employee Experience and in initiatives related to value-based ethical decision making. The Policy Working Group will be reviewing and updating the University Policy Framework informed by the comprehensive analysis of data collected during the 2020-2021 University-wide Policy review. Finally, a multidisciplinary Work Group led by the Compliance Office will be reviewing and updating the University's Ethics policies related to State Employee responsibilities and obligations.

- **2021-2022 Annual Policy Campaigns**

- Ethics/Conflict of Interest Policies (once revised and updated)
- Health Insurance Portability and Accountability Act
- Payment Card Industry Data Security Standards
- Preventing identity theft on covered accounts offered or maintained by FIU (Red Flags)
- Family Education Rights and Privacy Act (FERPA) Regulation
- Conflict of Interest
- Drug-Free Campus/Workplace Drug and Alcohol Abuse Prevention
- Incident Response Plan
- Code of Conduct

- **2021-2022 Scheduled Policy Campaigns**

- Digital Communications Standards
- Mandatory Reporting of Child Abuse, Abandonment and Neglect
- Background Check Requirements
- Political Activity/Political Participation
- Institutional Conflict of Interest

- **Risk Management approach to University Policies** – During the 2021-2022 Annual Work Plan year the Compliance Office will categorize University Policies using a risk-based approach and comprehensive analysis of data from the 2020-2021 University-wide policy review to align University Policies to FIU's risk register as a control and mitigation measure. This risk-based approach will inform the level and frequency of individual policy review, the breadth and frequency of individual policy communication campaigns and whether any associated training is necessary.

- Additional policy campaigns will be identified and coordinated with policy owners and scheduled as deemed appropriate with the creation of new policies or substantive updates of policies during the year.

## TRAINING, EDUCATION, AND COMMUNICATIONS

### Standard

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

### Program Elements - Training, Education and Communication

#### Training

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

#### Compliance Matters – FIU’s Compliance and Ethics Newsletter

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

### **Compliance and Integrity Website**

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

### **Export Controls Website**

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

### **Education and Communication Outreach**

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

### **New Employee Orientation**

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

### **2021 – 2022 Work Plan – Training, Education and Communication**

During the 2021-2022 Annual Work Plan year, the Compliance Office will provide and/or participate in the following training, education, and communication:

- **2021 – 2022 Compliance Annual Training, Education, and Communication**

- Annual Security and Fire Report
- Clery Act
- Family Education Rights and Privacy Act (FERPA)
- Conflict of Interest
- Mandatory Reporting of Child Abuse and Neglect
- Gift Policy
- Health Insurance Portability and Accountability Act (HIPAA)
- Payment Card Industry Data Security Standards (PCI-DSS Compliance)
- Preventing identity theft on covered accounts offered or maintained by FIU (Red Flags)
- New Employee Experience Training (bi-weekly to all onboarding employees)

- **2021 – 2022 Scheduled Training, Education, and Communication**

- Training, education, and additional communication will accompany each of the Policy Campaigns referenced in the Work Plan
- Ethics leadership and ethical decision-making compliance in-person interactive training to select units throughout the University
- Additional training, education, and communication will be identified and coordinated with policy owners and scheduled as deemed necessary with the initiation of new and critical initiatives that take place during the year.

- **2021 – 2022 Athletics Compliance - Yearly Rules Education Plan**

- Inside Athletics**

- **All Coaches Compliance Meeting** – Bi-monthly meeting covering rules education, National Collegiate Athletic Association (NCAA) legislative proposals, institutional policies and procedures, and providing relevant guest speakers.
- **Head Coaches Meeting** – Along with the Executive Team, monthly meeting with all of the head coaches to review policy changes and new NCAA legislation.
- **All Athletics Staff Meeting:** Bi-annual meeting with the entire athletics staff to review basic NCAA rules, expectations for institutional compliance, and Athletics Compliance policies and procedures.
- **Academics – Student Athlete Advisory Committee (SAAC):** Meet with the entire staff of SAAC at least once a month to review new legislation, rules, APR, etc.
- **Athletic Training Room:** Meet with training room staff every semester to review all rules that may impact sports medicine and student-athletes.

- **Business Operations:** Meet with staff every semester for all business specific legislation and assess the effectiveness of the compliance related policies and procedures affecting Business Operations.
- **Facilities/Equipment:** Meet with staff every semester to discuss permissible distributions to student-athletes of equipment, along with policies and procedures directly impacted by NCAA legislation.
- **Game Management/Operations:** Meet with staff every semester to discuss concerns regarding athletic prospects, student-athlete employees and NCAA rules that are specific to this area.
- **Marketing/Media Relations:** Meet with staff at least once per semester to discuss publicity of student-athletes, usage of photographs for promotions, promotional appearances by student-athletes, NCAA rules that govern appearances and the procedures in place to ensure prior approval is received so that eligibility of student-athletes is not put in jeopardy.
- **Development:** Meet with staff at least once per semester to discuss the involvement of donors with student-athletes, to provide materials for distribution to donors, and to educate regarding NCAA approved and positive ways that student-athletes can interact with FIU's donor base.
- **Strength and Conditioning:** Meet with staff at least once per semester to discuss all rules that govern their involvement as "coaches" to student-athletes and rules for out-of-season training.
- **Student-Athletes:** At a minimum, bi-annual meetings per year with student-athletes. This includes that student-athletes cannot be cleared to participate until they have completed their "beginning of the year" meeting. Additionally, the Athletics Compliance "JumpForward" platform is used to send out tips, information, and guidelines on a regular and on-going basis throughout the year.
- **Ticket Operations:** Meet with staff at least once per semester to review all ticket operations rules.
- **Executive Staff:** Meet with executive staff on a monthly basis to review all new legislation and pending legislation and to determine the potential impact on the athletics department, coaches and teams.

#### **External to Athletics**

- **Admissions:** Meet with the Office of Admissions monthly to discuss the status of the admission of scholarship and "preferred" walk-on student-athletes.
- **Dining Services:** Meet with Dining Services yearly to discuss new meal plans, off-campus meal stipends, vacation period hours and missed meals for student-athletes.
- **Financial Aid:** Meet with the Office of Financial Aid monthly to discuss applicable financial aid legislation and the process of dispersing aid and refunds to student-athletes.



- **Housing:** Meet with the Office of Student Housing yearly to exchange information regarding applicable rules and regulations.
  - **International Student Services:** Meet with International Student Services yearly to discuss supporting and resourcing international student-athletes and how to best educate international student-athletes regarding taxes and other fees.
  - **Registrar:** Meet with the Office of the Registrar monthly to review “progress towards degree” legislation and proposals as well as continuous improvement to the certification process.
  - **One Stop:** The compliance staff will meet with OneStop yearly to discuss proper maintenance of student-athlete accounts.
- **2021 - 2022 Health Affairs Compliance Training and Education**
    - **HIPAA Steering Committee:** During the monthly meetings, preestablished agenda topics will be identified which range from policy and procedure development at the enterprise level and 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 will begin meeting as necessary and appropriate with the appointed HIPAA Privacy Coordinators separately from the full HIPAA Steering Committee in order to identify and address Privacy Rule compliance topics and Privacy Rule concerns specific to the duties and responsibilities of the Privacy Coordinators.
    - **HIPAA Hybrid Unit Module Training:** Director of Compliance and Privacy for Health Affairs will complete the development of additional training modules, in addition to current training, for each of the thirty-one FIU Privacy Rule Policies and Procedures. The modules will be made available on-line and employees will be required to complete required modules commensurate with their role and responsibilities.
    - **COM Clinical Informatics Committee:** The Director of Compliance and Privacy for Health Affairs will continue to participate in the COM Clinical Informatics Committee monthly meetings to address HIPAA Privacy Rule compliance concerns and questions and to offer training and educational information.
  - **Quarterly Distribution of “Compliance Matters”, the University Compliance and Integrity Newsletter**
  - **Broad Execution of Comprehensive Interactive Ethics Training Program**

## MEASUREMENT AND MONITORING

### Standard

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

The compliance monitoring plan is typically determined by evolving risks, new laws and regulations as well as trends identified by the Compliance Office in partnership with other units (e.g., OGC, Human Resources, Internal Audit, Information Technology). In addition to monitoring, compliance risk reviews are also conducted at the department/unit level to assess subject-specific risks.

### Program Elements – Measurement and Monitoring

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

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

**Travel Authorization Monitoring:** In cooperation with 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.

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

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

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

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

#### **2021 – 2022 Work Plan – Measurement and Monitoring**

During the 2021-2022 Work Plan year, compliance reviews and assessments are scheduled to be conducted for the following areas:

- **University-wide Health Insurance Portability and Accountability Act (HIPAA) Assessment follow up to recommendations**
- **HIPAA Privacy Rule Audits and Assessments**
- **Outside Activities/Conflict of Interest Program Assessment**
- **Internal Operating Procedure Process Improvement Assessments**
- **Compliance and Ethics Program Survey-Based Assessment**
- **Compliance Calendar Reminder and Monitoring Platform** - includes communication of compliance deadlines for items required by regulators and verification of compliance.
- **Employee Excellence Program Assessment Tool** - work with Human Resources to integrate employee appraisal measurements against compliance requirements to allow supervisors to more accurately assess compliance and ethics as a performance metric.
- **NCAA Compliance Assessment**
- **Comprehensive Assessment of Foreign Influence Controls**
- **Full Program Compliance Program Assessment** - as required by Board of Governors Regulation 4.003, the University will obtain an external review of the Program's design and effectiveness. The review and any recommendations for improvement will be provided to the university president and Board of Trustees. The assessment will be approved by the Board of Trustees and a copy provided to the Board of Governors. The first review will be performed consistent with guidance from the Board of Governor's Inspector General's office.

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

## **INVESTIGATIONS, DISCIPLINE, INCENTIVES AND CORRECTIVE ACTIONS**

### **Standard**

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

### **Program Elements – Investigations, Discipline, Incentives and Corrective Action**

Organizations are expected to promote and enforce consistency throughout the organization, appropriate incentives to perform in accordance with the compliance and ethics program, and appropriate disciplinary measures for engaging in criminal

conduct and for failing to take reasonable steps to prevent or detect criminal conduct. Failures in compliance or ethics will be addressed through appropriate measures, including education and/or corrective action.

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

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

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

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

**Corrective Actions:** When problems or deficiencies are detected, the Compliance Office makes appropriate modifications to the Program and updates the Work Plan through its quarterly reports to the Board’s Audit and Compliance Committee to reflect those changes. When appropriate, the office provides oversight and guidance to compliance partners to make changes to the Program within their area of responsibility. In addition, the Compliance Office provides recommendations to colleges, departments, or units for

corrective actions to resolve and correct issues related to misconduct or noncompliance identified through investigations, monitoring, or other activities. The Compliance Office escalates issues as appropriate to senior leadership, the president, and the Board's Audit and Compliance Committee. These efforts serve to ensure that the Program remains effective and that the university is taking steps to prevent the reoccurrence of misconduct, noncompliance, or criminal activity.

#### **2021-2022 Work Plan - Investigations, Discipline, Incentives and Corrective Action**

**Ethical Panther Hotline Enhancements** - The Compliance Office partnered with the Division of Human Resources' Employee and Labor Relations (ELR) and The Office of Civil Rights Compliance and Accessibility to successfully develop and launch a highly customized case management system (powered through *I-Sight*) that encompasses the Ethical Panther Hotline. This integrated Hotline and Case Management system is in complete alignment with FIU's community standards and enables more sophisticated, in-depth reporting, the alignment of case types across several areas and the ability to better track and respond to trends in reporting and misconduct. Enhancements to the Hotline in the 2021-2022 Workplan include a robust communication plan to build awareness and confidence in the Ethical Panther Hotline as a reporting mechanism, creation of customized reports to analyze reporting trends across the University and leverage the platforms database and development of Internal Operating Procedures and guidelines for effective case management protocols.

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

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

## RISK MANAGEMENT

### Standard

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

### Program Elements - Risk Management

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

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

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

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

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

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

### 2021-2022 Work Plan – Risk Management

During the 2021-2022 Annual Work Plan year, the Compliance Office *will continue* to work with the Office of Internal Audit and our many stakeholders to execute the ERM framework by:

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

During the 2021-2022 Annual Work Plan year, the Compliance Office *will significantly enhance, mature and elevate FIU's ERM program* by partnering with the Office of Internal Audit to develop, launch and manage the *Panther Enterprise Risk Management Platform*. This platform will complement the Office of Internal Audit's Panther Audit Platform as its next iteration, encompassing the risks identified in FIU's Risk Register. The Platform will offer an intuitive, user-friendly, supported risk management application designed to assist Risk Owners in mitigating and managing risk and to create measurable, reviewable and reportable outcomes and metrics. This platform will be the foundational tool for enabling and empowering FIU's workforce to apply the risk management principles to their work. This Work Plan goal has been moved from last year's Plan due to the significant emerging, time-sensitive compliance initiatives made necessary by the Pandemic.





# **Office of Internal Audit Status Report**

**BOARD OF TRUSTEES**

**June 16, 2021**



## Office of Internal Audit

**Date:** June 16, 2021

**To:** Board of Trustees Audit and Compliance Committee Members

**From:** Trevor L. Williams, Chief Audit Executive

**Subject:** OFFICE OF INTERNAL AUDIT STATUS REPORT

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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 February 23, 2021, we have completed the following projects:

### **Audit of the CARES Act Institutional Relief Funds**

We completed an audit of the Coronavirus Aid, Relief, and Economic Security (CARES) Act Institutional Relief Funds for the period April 1, 2020, through December 31, 2020. The objective of the audit was to determine whether the established controls for the use of CARES funds were: (a) adequate and effective; (b) being adhered to; and (c) compliant with the requirements of the CARES Act, the guidance provided by the U.S. Department of Education (USDOE), and University policies and procedures. Specifically, we ensured: (a) the establishment of a clear nexus between the allowable reimbursement and significant changes to the delivery of instruction due to coronavirus; (b) the confirmation that student refunds (e.g., room and board, meals, and other fees), technology (e.g., laptops, hotspots) purchased for students, and other allowable costs originated on or after March 13, 2020; and (c) the assurance that funds were not used for endowments, athletic or religious facilities, and enrollment recruitment activities such as marketing and advertising.

The University refunded students approximately \$3.4 million for unused housing expenses and \$813,200 for unutilized meal plans through the CARES Act Institutional Relief Funds. Additionally, the University used \$3.5 million to pay for the incremental costs for providing information technology, personal protective equipment, payroll, testing lab, contact tracing, and cleaning supplies due to the pandemic.

Overall, our audit found there were adequate procedures and controls in place over FIU's use of the CARES Act Institutional Relief Funds to ensure compliance with the CARES Act, USDOE guidance, and University policies and procedures. In addition, we concluded that

the amounts determined for reimbursable costs from the USDOE were fairly calculated, in all material respects.

### **Audit of Grant Accounting – FIU Foundation Funded**

We completed an audit of Grant Accounting – FIU Foundation Funded for the period July 1, 2019, through June 30, 2020, and an assessment of the current practices through March 1, 2021. The primary objectives of our audit were to determine whether: (a) there were adequate and effective controls in place for the proper administration of FIU Foundation-funded research, (b) there were adequate controls in place to detect and prevent researchers from circumventing the Foundation and University grant approval processes, and (c) Foundation-funded research funds were used properly in accordance with gift requirements and University policies and procedures.

During the audit period, there were 51 active Research Projects, which incurred expenses totaling \$1,730,463. For the same period, seven Research Projects with contributions totaling \$745,712, were opened.

Our audit found that apart from a single instance related to the reimbursement of \$43,614 of travel expenses connected to a donor's quid pro quo contribution, Research Project funds were used consistent with the gift requirements and University policies and procedures. In addition, we found no instances of researchers circumventing the University's grant approval process through the Foundation or auxiliaries. However, we noted that although the Research Project administration training provided to staff was robust, a monitoring component was lacking. The audit resulted in three recommendations, which management has either already addressed or agreed to implement.

### **Examination of the Department of Parking, Sustainability and Transportation's Compliance with Contract Number HSMV-0548-18**

We examined the Department of Parking, Sustainability and Transportation's ("Parking") Compliance with Contract Number HSMV-0548-018 ("MOU-0548-18") with the Florida Department of Highway Safety and Motor Vehicles, pursuant to Section VI, Part B of the Memorandum of Understanding for Governmental Entity Access to Driver and Vehicle Information Database System ("DAVID"). The objectives of the examination were to determine whether Parking's policies and procedures for protecting personal data were: (1) adequate and effective, (2) being adhered to, and (3) designed to ensure that the confidentiality of the data is maintained and protected. This includes an evaluation of the controls in place to prevent unauthorized access, distribution, use, modification, or disclosure of personal data. The examination also certified that: (1) all deficiencies and/or issues found during the examination have been corrected and (2) corrective measures have been enacted by Parking to prevent recurrence.

We concluded that the examination procedures we performed provided us with a reasonable basis for concluding that the current internal controls adequately protect personal data from unauthorized access, distribution, use, modification, or disclosure, in accordance with the identified criteria outlined in MOU-0548-18, in all material respects. We also determined that all deficiencies and/or issues found during the examination either have been corrected or corrective measures have been enacted by Parking to prevent recurrence.

### **Review of Expense Reports**

We performed a review of employee Expense Reports, wherein we discovered a control weakness in their preparation related to expenses paid for with the University's Departmental credit card. We identified this issue while working with available data in developing a pilot for a continuous monitoring framework for implementation into the Office of Internal Audit workflow. We identified \$27,018 in overpayments mostly to employees (\$651 was overpaid to a hotel) during the period of November 15, 2017, through April 5, 2021, due to said control weakness. Of this amount, \$5,055 had been previously identified as overpayments by either the respective employee, department, or the Office of the Controller and had been reimbursed to the University. However, \$21,963 remained uncollected at the time of this report. We recommended that management pursue reimbursement of the uncollected amounts and implement preventive and detective controls to prevent a recurrence.

### **Work in Progress**

The following ongoing audits are in various stages of completion:

<i>Audits</i>	<i>Status</i>
Media Sanitization Guidelines and Controls	Issued Draft Report
Procurement and Competitive Bidding Procedures	Issued Draft Report
Lab Safety	Drafting Report
Affiliated Agreement for Student Placement/Rotation	Fieldwork in Progress
Conflict of Interest/Related Party Transactions	Planning
Data Breach of Protected Information	Planning
Export/Import Controls	Planning
IT Controls over Procurement	Planning

### **Internal Investigations**

The Office of Internal Audit receives complaints of alleged wrongdoing, including suspected fraud, waste, and abuse. We have evaluated the complaints received and are currently

investigating one and have referred the others to other appropriate units within the University for investigations.

## **Other Matters**

The Chief Compliance and Privacy Officer and the Chief Audit Executive have collaborated on drafting the proposed new University Regulation for fraud prevention and detection. The proposed new Regulation will satisfy the requirements of the Florida Board of Governors Regulation 3.003, *Fraud Protection and Detection*, for universities' Board of Trustees to adopt a regulation that embodies a zero-tolerance stance concerning fraudulent activity. The Regulation should establish criteria related to appropriate institutional controls and risk management framework that provide reasonable assurance that fraudulent activities within the university's areas of responsibility are prevented, detected, reported, and investigated. As part of the Regulation process, the proposed new Regulation will be noticed and vetted before it is presented for the Board of Trustees' approval.

The Office continues to provide support, in an advisory capacity, to University management in their oversight of Higher Education Emergency Relief Funds I, II, and III. Also, we have provided similar support to University management in their efforts to reach a satisfactory resolution to the contractual matters related to Athletics medical billing. Management has successfully negotiated a restructuring of the contract for providing electronic medical records management.

The Office of Internal Audit Professional Practice Guide (Operating Manual) was last updated in 2014. Since then, many of the Office's workflows and practices have changed. Consequently, there is a need to align our practice guidelines with those workflows and practices, and the CAE has begun updating the Operating Manual. In addition, a senior member of the Office's staff is performing an internal quality control review of our practices. The results of the review will be reported to the Chief Audit Executive, who will ensure that any needed improvements are addressed.

With input from Audit and Compliance Committee members, the University President, University management, and the Internal Audit staff members, the Chief Audit Executive has developed the risk-based Five-year Audit Plan. The Plan aims to provide audit coverage in areas with higher risks and to utilize audit resources efficiently.

Currently, there are two vacancies in the Office of Internal Audit—one Senior Auditor and one Audit Manager. Recruitment for both positions is ongoing. We endeavor to fill these positions with qualified candidates at the earliest date that time and circumstances permit.

## **Professional Development**

Our staff members continue to take advantage of professional development opportunities that are available to them, including courses in applying data analytics in every audit, using Power Business Intelligence, auditing for fraud and forensic accounting, auditing construction contracts, and cybersecurity awareness.



# University Compliance and Integrity

FLORIDA INTERNATIONAL UNIVERSITY

## Office of University Compliance and Integrity Quarterly Report

2020-2021

June 16, 2021







**BOARD OF TRUSTEES**  
**Audit and Compliance Committee**  
**June 16, 2021**

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**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 2020 – 2021 Compliance Work Plan. The information reflects progress on the key action items and other compliance activities for the third quarter of fiscal year 2020 - 2021 (January 1 – March 31).

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

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

**2. Standards of Conduct and Policies**

The Compliance Office oversees the Florida International University Policies and Procedures Library as well as the university-wide policy development and management process. The Compliance Office provides support to the responsible offices charged with 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 Appropriate Incentives and Disciplinary Measures**

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.

### **6. Respond Promptly to Detected Problems and Undertake Corrective Action**

The Compliance Office conducts timely reviews and coordinates investigations of allegations of noncompliance and misconduct and provides guidance on corrective actions.

### **7. 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

#### Compliance Internal Operating Procedures

- Completed Process Improvement Assessment and developed Internal Operating Procedure for required HIPAA Privacy Training for all employees in the HIPAA Hybrid units. Engaged in testing and evaluation to optimize Internal Operating Procedure.
- Completed Process Improvement Assessment and developed Internal Operating Procedure for required Compliance Training and Policy Attestation Escalation Process. Engaged in testing and evaluation to optimize Internal Operating Procedure.
- Engaged in Process Improvement Assessment with Human Resources for Discipline/Performance Review Consequences for failure to complete required Compliance tasks.
- Engaged in Process Improvement Assessment with the Division of Information Technology for the Compliance Calendar (tracking University-wide Federal and State filings). Developing an IT Platform to automate current workflow before developing final Internal Operating Procedure.
- Engaged in Process Improvement Assessment for monthly reporting to the Dean's Advisory Council (DAC) and the Operations Committee (OPS).
- Engaged in Process Improvement Assessment for New Policy Development Process.
- Completed Process Improvement Assessment and developed Internal Operating Procedure for the Ethical Panther Hotline Case Management System.
- Completed Process Improvement Assessment and developed Internal Operating Procedure for Visual Compliance Restricted Party Screening process.
- Completed Process Improvement Assessment and developed Internal Operating Procedure for the Travel Authorization Export Controls Review.
- Completed Process Improvement Assessment and developed Internal Operating Procedure for Three-Year Policy Review.
- Completed Process Improvement Assessment and developed Internal Operating Procedure for publishing documents to the Policy Library.

## Foreign Influence and Global Risk Governance Activities

- Continued testing and process improvements for new Export Control Website [exportcontrol.fiu.edu](http://exportcontrol.fiu.edu) which incorporates user-friendly interfaces and interactively linked forms, procedural guidance, materials, definitions, trainings and go-to resources.
- Completed communications campaign for FIU's revised official Export Control Policy and Procedure and continued to create centralized forms and process improvements to comply with regulatory requirements.
- In cooperation with Global Affairs and the Office of the Controller, redesigned the Travel Authorization Request (TAR) process to incorporate export control and foreign influence filters and referral to University Compliance when needed. Engaged in testing and Workflow enhancements to prepare for roll out of the incorporated Export Control Questionnaire.
- 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 – assesses 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 – assesses Conflicts of Interest and Conflicts of Commitment policies and processes pertaining to global engagement scenarios; and Compliance with Export Controls – assesses the alignment of export control processes to account for and support foreign influence prevention strategies. Module-specific subcommittees reported back to the larger Task Force and will continue to as we move forward.
- Coordinated FIU's response to Foreign Source reporting requirement pursuant to Section 117 Higher Education Act. Worked with the Office of the General Counsel (OGC) to communicate requirements, respond to questions, make process improvements to the reporting system, and develop guidelines for required January 31, 2021 submission. Completed January 31, 2021 submission.
- Participated in regular Travel Committee meetings to review and issue recommendations regarding employee and student petitions for international (and domestic) travel and student mobility programs.
- Worked with Export Controls consultant to make process improvements to the J-1 Due Diligence Process, IP Agreement, and International Travel Process, as well as to develop three additional training modules and international shipment notification.
- Collaborated with the Office of Research and Economic Development and the OGC to respond to the Public Integrity & Elections Committee February 2021 survey questions regarding integrity of research institutions.
- Conducted 78 visual compliance research reviews during the reporting period.

- Finalized International Collaboration Compliance Assessment Plan to assess FIU's International programs as part of FIU's overall Foreign Influence/Research Security strategy. The objective is to identify process gaps or vulnerabilities that could expose FIU to Foreign Influence/Research Security concerns and to offer targeted remedial recommendations.
- Chaired Foreign Influence and Global Risk Task Force Meeting held on March 26, 2021. The Office of Governmental Relations presented a Federal and State Foreign Influence Legislative Update to the group. The State update included a detailed presentation regarding Fla. HB 7017. The discussion of the bill (which has since become law) informed robust discussion of the other Task Force agenda items and how existing University systems may be impacted by this legislation, specifically with respect to disclosure of foreign gifts and contracts, screening of applicants for research related positions and international travel monitoring and approval. Subcommittee members offered an overview and summary of key procedural enhancements and strategic assessment module updates including an enhancement to the J-1 due diligence process, enhancements to University- wide international shipping requirements and a full overview of the changes to FIU's Conflict of Interest Process. The University's Export Control consultant summarized the key components and timeline of our proposed Compliance Assessment of FIU's International activities and collaborations. The next full Task Force meeting is scheduled for June 29, 2021, with significant sub-committee work and ad-hoc meetings, training and communication with the full Task Force (as necessary and appropriate) occurring in the interim.

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

The Office of Compliance 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 Policy Committee
- Chair of the Compliance Liaison Committee
- Co-Chair of the Health Insurance Portability and Accountability Act Committee
- Co-Chair of the FERPA Committee
- Co-Chair of the Enterprise Risk Management Group
- 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 National Institute of Standards and Technology Compliance Working Group
- 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
- Participant in the Biscayne Bay Leadership Team meetings
- Participation in COVID-19 Response Initiatives
  - Emergency Operations Committee COVID-19 Response Planning Briefings
  - CARES Act Emergency Funding Task Force
  - Repopulating FIU Campuses/Sites Task Force
  - Supervisor Guidelines Workgroup
- Participation in the OCR Resolution Action Plan Workgroup
  - Design response to fulfill OCR Resolution required actions
  - Develop and implement a strategy to provide equal access to FIU's Learning Management System Content and functionality
  - Implement and maintain an accessible process for LMS users to alert the University to LMS content with accessibility issues
  - Submit a report demonstrating that FIU has fully satisfied the terms of this Resolution Agreement
- Member of Ethics Policies Working Group
- Compliance Manager is a member of the Presidential Leadership Program

## STANDARDS OF CONDUCT & POLICIES

### University-wide Three -Year Policy Review

- Managed University-wide substantive policy review of 627 total policies and procedures.
- Removed 128 policies and procedures from the policy library as either repetitive, no longer applicable or because they did not otherwise meet the definition of a University policy.
  - Collaborated with the Office of the General Counsel (OGC), Human Resources and Academic Affairs to remove several union policies from the policy library and add language describing the Collective Bargaining Agreement coordination with University policy.

- Submitted 339 policies to the Policy Committee for a “second tier” substantive review to provide feedback and recommendations to the policy owners.
- Communicated second-tier review feedback to policy owners for their consideration to include in their updated policies.
- Posted 406 policies to the Policy Library following full review, revision and updating into the new comprehensive policy template.
- Prepared and sent final communications to policy owners who have not yet completed the review process to prepare for completion of project on June 30, 2021.

#### **2020-2021 Policy Development Process**

- Managed the Policy Development Process, including ushering new or significantly revised policies through the appropriate review process by DAC and OPS prior to posting.
- Consulted with policy owners during various stages of the policy development process.

#### **Support and Resource the University Policy Working Group**

- Managed second-tier review and feedback process for revised policies submitted by the Policy Owners.
- Updated Policy Working Group Member Scorecard to reflect the significant contributions of the group members.

#### **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.
- Launched Inaugural Compliance Newsletter, including a section highlighting new University policies and updates to the University Policy Library

## TRAINING EDUCATION & COMMUNICATIONS

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

- Designed, developed, and issued eight compliance trainings to University faculty and staff including:
  - FERPA Basics
    - 96% campaign completion
    - 6,293 employees trained
  - FIU Clery Act Basics
    - 98% campaign completion
    - 404 employees trained
  - Health Insurance Portability and Accountability (HIPAA) Act Basics
    - rolling enrollment
    - employees trained: 824 (CY 2020), 221 (CY 2021)
  - Payment Card Industry Data Security Standard (PCI-DSS) for Merchants
    - rolling enrollment
    - employees trained: 265 (CY 2020), 102 (CY 2021)
  - Payment Card Industry Data Security Standard (PCI-DSS) for IT
    - rolling enrollment
    - employees trained: 51 (CY 2020), 11 (CY 2021)
  - Red Flags – Preventing ID Theft with Data Security
    - 96% campaign completion
    - 1,047 employees trained
  - The FIU Chosen First Name and Pronoun Use Training
    - 100% campaign completion
    - 151 employees trained
  - Travel at FIU
    - 100% campaign completion
    - 684 employees trained

- Designed, developed, and issued nine policy attestation courses including:
  - Acquisition, Assignment and Use of University Vehicles
    - 100% campaign completion
    - 179 employees trained
  - Nepotism
    - 100% campaign completion
    - 115 employees trained
  - Export Control
    - 99% campaign completion
    - 425 employees trained
  - Environmental Management
    - 100% campaign completion
    - 75 employees trained
  - Fraud Prevention and Mitigation
    - 99% campaign completion
    - 700 employees trained
  - Firearms and Dangerous Weapons
    - 97% campaign completion
    - 182 employees trained
  - Access Control for University Buildings
    - 100% campaign completion
    - 154 employees trained
  - Security in Laboratories with Special Hazards
    - Currently in escalation
    - 193 employees trained
  - Conflict of Interest Policies Acknowledgement
    - Currently in escalation
    - 1073 employees trained



- Conducted the New Employee Experience Compliance and Ethics training (bi-weekly).

### **Process Improvements to Training and Education Program**

- Designed trainings customized to FIU with personal messages from the University leader hosting the training, connection to University resources and quiz questions embedded in each policy attestation to improve comprehension.
- Performed a training campaign process improvement assessment and developed an Internal Operating Procedure to ensure efficacy and consistency in Campaign Escalation Protocol. Engaged in testing and evaluation to optimize Internal Operating Procedure.
- Utilized the Announcement and Messaging course notification and reminder functionality within the Canvas platform to maximize campaign completion rates and effectuate the Escalation Protocol.
- Leveraged the improved Escalation Protocol to maximize completion rates for 11 campaigns.
- Completion rates at the final escalation level averaged 99% for regular employees (this represents an increase from 2018-2019 where there was an average completion rate of 83% at the final escalation level, and in 2019-2020 there was an average completion rate of 97% 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.
  - 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 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.
- Continued to work with Human Resources to effectuate phase II of the Canvas/Catalog project to include University-wide tracking and monitoring, communication with PantherSoft and other FIU systems.
- 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.
- Conducted Ethics/Ethical Leadership training for the College of Business leadership and supervisory employees.

#### **New Export Control Website and Updates to University Compliance Website and Policy Library**

- Created, launched and continued to test and incorporate process improvements to a new, intuitive, user-friendly Export Control website that fulsomely reflects the Program, and which will be effectively leveraged for training purposes.
- Worked with IT to implement design and process improvements into the University Compliance Website and the Policy Library.
- Worked with IT to implement process improvements into the University Policy Library to improve appearance, functionality, and searchability for the end-user experience.
- Performed substantive updates to University Compliance Website to accommodate changes to the University Compliance Program (e.g., FAQs and information related to the new Ethical Panther Hotline platform).
- Prominently featured the Inaugural Compliance Newsletter (“Compliance Matters”) in landing page of University Compliance Website.
- Engaged in campaign to ensure references to the Ethical Panther Hotline throughout the University were updated to reflect new platform and reporting information on all University Websites and pages.
- Worked with the Registrar to develop and implement FERPA acknowledgement in PantherSoft. Began collaboration regarding automizing annual FERPA training by connecting it to the PantherSoft sign in.

### **MEASUREMENT & MONITORING**

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

- Completed phase three of the Privacy Program Assessment (PPA), which is an administrative evaluation of the University’s HIPAA privacy and security-related policies, procedures, management processes, physical characteristics and workforce awareness.

- Of the applicable Privacy Rule standards and the Breach Notification Rule, 100% were rated as fully or substantially meeting regulatory compliance requirements.
- Continued work with the Director of Health Affairs Compliance to develop series of HIPAA training modules.
- Reviewed the process and communication tools used to effectuate the HIPAA Privacy Training requirement for all employees in the HIPAA Hybrid units.
- Partnered with Human Resources to develop a more automated system to effectuate HIPAA compliance training.
- Began work to assist HIPAA Hybrid units in fully implementing and operationalizing University-wide privacy-related policies and procedures within their unit specific workflows.

### Foreign Influence Assessment Modules

- Assessment modules represent a risk-based, comprehensive strategy to identify, assess, mitigate and monitor risk associated with universally identified areas of focus related to foreign influence.
- Engaged in first three of ten assessment modules to identify measures to minimize foreign influence risk in the overall context of FIUs international academic and research mission.
  - Engaged in assessment module regarding Foreign Nationals on Campus: Visa-holders and Visitors – assesses preventative measures to selectively detect and avoid undue foreign influence where it could potentially arise in the context of foreign nationals on campus.
  - Engaged in assessment module regarding Conflicts of Interest and Commitment – assesses Conflicts of Interest and Conflicts of Commitment policies and processes pertaining to global engagement scenarios. Collaborated with workgroup members from the OGC, the Office of Research and Economic Development, the Division of Human Resources and the Office of the Provost to
    - Change COI policy and procedures due to changes in State laws.
    - Incorporate new foreign influence procedures due to Federal and State regulations.
    - Draft new Institutional Conflict of Interest policy and procedures.
    - Develop and implement Communications and Training Plan for University community.
  - Engaged in assessment module Compliance with Export Controls - assesses the alignment of export control processes to account for and support foreign influence prevention strategies.

### Compliance Calendar Monitoring

- Administered the Compliance monitoring calendar which includes deadlines for items requested of business partners throughout the campus by regulators.
- Built a second step in the process to verify required submissions were made.
- Continued to work with Information Technology to build an automated 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:
  - Office of Federal Affairs Federal Lobbying Disclosure Reports
  - New Hire Report
  - Social Security Number Verification Report
  - Tuition Payment Credit Reporting Requirements (Form 1098-T)
  - W-2, W-3 and 1098-T (IRS Forms)
  - Independent Contractors Form 1099-MICS
  - National Collegiate Athletic Association (NCAA) Membership Financial Report
  - Animal Welfare Act Report (by Licensees)
  - Section 117 - Foreign Source Reporting
  - Fringe Benefits Reporting (Form 941)
  - Controlled Substances Act Annual Report
  - Quarterly Financial Status Reports [Office of Management and Budget (OMB) Circular A-110 Report]
  - Florida Commission on Ethics Financial Disclosure
  - Student Loan Interest Reporting (Form 1098-E)
  - Program Participation Agreements and IPEDS
  - Reporting of Payments of Royalties
  - Federal Tax and FICA Tax Remittance
  - Internal Revenue Code (IRC) – 403(b) Universal Availability Notice
  - Spring Johnson Enrollment Verification
  - 2nd Q: Shared Initiatives University Savings Report
  - Effective Period of Withholding Exemption Certificate
  - NCAA FBS Attendance 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
- Report of Miscellaneous Income (Form 1099)
- Continuing Disclosure Obligation - Securities and Exchange Commission
- Affirmative Action Plan (AAP)

## ENFORCE AND PROMOTE STANDARDS THROUGH APPROPRIATE INCENTIVES AND DISCIPLINARY MEASURES

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

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

### Compliance Liaison, Policy Committee and Executive Scorecards

- Enhanced 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 the monthly meetings and forwarded to the University President.
- Added detail to the Policy Workgroup scorecard illustrating participation in the three-year policy review process to be forwarded to each member's supervisor.

## 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 three new reports (during the review period), 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.
- 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.
- Continued to promote the FIU Ethical Panther Hotline on the Compliance Website, the new Export Control Website, the Policy Library and in various communications.

### New and Integrated FIU Ethical Panther Hotline and Case Management System

- Partnered with Employee and Labor Relations and Inclusion, Diversity, Equity and Access to complete wireframing and test new hotline and case management system, including developing supporting documents, hotline scripts and webforms.
- Worked with Employee and Labor Relations and Inclusion, Diversity, Equity and Access and platform vendor to implement system improvements identified as part of the hotline testing process.
- Integrated Hotline and Case Management system to align with FIU’s community standards and to enable more sophisticated, in-depth reporting, the alignment of case types across several areas and the ability to better track and respond to trends in reporting and misconduct.
- Engaged in University-wide communications campaign announcing the move to a new Ethical Panther Hotline platform and encouraging University Community members to report any suspected misconduct or unethical behavior online or by phone using our new hotline platform.
- Met with Human Resource Liaisons to educate them regarding the new platform so that they may assist those in their units with reporting.

- Dedicated substantial space in the Inaugural Compliance Newsletter to announce the new platform, encourage reporting and answer questions.
- Launched new platform.

### **Provide Recommendations for Corrective Actions and Improvement of Ethical Conduct**

- Continued providing recommendations for corrective actions and improvements of ethical conduct to the appropriate authorities following investigations or requests for guidance.
- Worked with Human Resources to develop appropriate corrective actions for failure to complete required compliance tasks.
- Supported FIU College of Business by presenting Ethical Decision-Making Training presentation for leadership to fulfill audit recommendation.
- Met with FERPA Committee to investigate and recommend corrective action (if appropriate) for all reported FERPA violations.
- Worked with Associate Athletic Director of University Compliance to ensure compliance with all NCAA regulatory obligations.

## **RISK ASSESSMENT**

### **Educate Risk Owners Regarding Risk Management Principles**

- Continued to meet with the Chief Audit Executive to further develop a process for mitigating identified risk across the enterprise by educating risk owners and risk managers and developing a system of accountability.
- Continued to meet with Internal Audit to discuss development and management of the Panther Enterprise Risk Management Platform.
- Continued to review and address emerging risks in partnership with the OGC and other key stakeholders as they occur through new legislative requirements and institutional initiatives and obligations.

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